



SOUTH AUSTRALIA.

CUSTOMS HANDBOOK.
1889.

COMPILED BY ARTHUR SEARCY.

A TABLE OF 1



T OF A GALLON,

TENTHS.	GILLS.
1	
2	
3	
4	
5	

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DECIMALS.	DUTY.
	<i>s. d.</i>
·53	12 9
·56	13 6
·59	14 3
·62	15 0
·65	15 9
·69	16 6
·72	17 3
·75	18 0
·78	18 9
·81	19 6
·84	20 3
·87	21 0
·90	21 9
·93	22 6
·97	23 3
gallon	24 0

A TABLE OF

T OF A GALLON,

TENTHS.	GILLS.	DECIMALS	DUTY.	TENTHS.	GILLS.	DECIMALS.	DUTY.
			<i>s. d.</i>				<i>s. d.</i>
	1	·03	0 5		17	·53	7 5
	2	·06	0 11		18	·56	7 11
1	3	·09	1 4	6	19	·59	8 4
	4	·13	1 9		20	·62	8 9
	5	·16	2 2		21	·65	9 2
2	6	·19	2 8	7	22	·69	9 8
	7	·22	3 1		23	·72	10 1
	8	·25	3 6		24	·75	10 6
	9	·28	3 11		25	·78	10 11
3	10	·31	4 5	8	26	·81	11 5
	11	·34	4 10		27	·84	11 10
	12	·37	5 3		28	·87	12 3
4	13	·40	5 8	9	29	·90	12 8
	14	·43	6 2		30	·93	13 2
	15	·47	6 7		31	·97	13 7
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A TABLE OF OZS. AND DUTY THEREON AT 6s. 3d. PER LB.

OZS.	<i>s. d.</i>	OZS.	<i>s. d.</i>	OZS.	<i>s. d.</i>	OZS.	<i>s. d.</i>
1	0 5	5	1 11	9	3 6	13	5 1
2	0 9	6	2 4	10	3 11	14	5 6
3	1 2	7	2 9	11	4 4	15	5 10
4	1 7	8	3 1	12	4 8	16	6 3

NOTE.—See examples for working case and perfumed spirits. Duties on boots and shoes, &c., on pages 179 and 180.

SOUTH



AUSTRALIA.



THE
CUSTOM HOUSE HANDBOOK:

BEING THE
MERCHANTS' AND IMPORTERS' GUIDE

TO THE BUSINESS OF THE

CUSTOMS DEPARTMENT.



*Compiled by Arthur Searcy, of H.M.'s Customs. Published by
authority of the Honorable the Treasurer.*



Adelaide:

H. F. LEADER, GOVERNMENT PRINTER, NORTH-TERRACE.

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1889.

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PREFACE.

THE last complete CUSTOMS HANDBOOK was published in 1883, and an Appendix to it, containing the Tariff of 1885 and other important changes, was issued in 1886. The change of Tariff in 1887 rendered it necessary to again issue either another Appendix or a complete Guide. The latter course was decided upon, and last September a preliminary part relating to the Tariff only was issued; and although the Handbook has been somewhat delayed in issue, the compiler confidently hopes that, containing as it does a very full and careful interpretation of "The Tariff Revision Act of 1887," all known local Customs regulations, an epitome of Acts relating to Customs, together with a mass of other information, it will be found useful and instructive, not only to the general public, but to the officers of the Customs Department.

The countenance and valuable assistance received from the Collector of Customs and other officers in the preparation of this edition are gratefully acknowledged.

A. S.

*Custom House, Port Adelaide,
South Australia, September, 1889.*

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CUSTOMS STAFF.



*THE CUSTOMS DEPARTMENT IS UNDER THE CONTROL OF THE
HONORABLE THE TREASURER.*



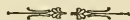
TREASURER—HON. F. W. HOLDER, M.P.



The Customs Staff consists of the following Officers:—

Collector, Chief Inspector of Distilleries, Registrar of Shipping, and
Chief Inspector of Kerosine:

FRED. J. SANDERSON, S.M., J.P.



Port Adelaide.

COMPTROLLER OF CUSTOMS ACCOUNTS—W. H. Cammell.

SECRETARY—T. N. Stephens.

CHIEF CLERK—Charles Parry.

SECOND CLERK AND DEPUTY REGISTRAR OF SHIPPING—L. R. Hogg.

CLERKS—E. J. M. Newman, F. R. Frost, C. G. Bayly, H. J. Dunn,
A. H. Skinner, H. B. Thurgarland, J. Robertson, H. Howell,
F. J. Harris, O. H. Nootnagel, R. E. Ramsay, J. G. Ashton, and
H. H. Ward.

MESSENGER—E. J. Hieatt.

OFFICEKEEPER—G. Drew.

WAREHOUSEKEEPER—S. J. Harvey.

GAUGERS—C. Stephens and W. Lindstrom.

CHIEF LOCKER—T. Taylor.

LOCKERS—E. Burns, H. Dawson, F. Searcy, W. C. Quin, G. Vivian,
A. Hallett, J. C. Trewick,
W. J. Horswill, A. Ferguson, and C. H. Nitschke.

LANDING SURVEYOR—B. Magraith.

FIRST ASSISTANT LANDING SURVEYOR—W. H. F. Bayly.

SECOND ASSISTANT LANDING SURVEYOR—A. C. Threlfall.

LANDING WAITERS—W. B. Squires, S. T. Everett, R. N. Baker,
T. R. Bradwell, F. LeLeu, D. F. Nelson, H. Pople, and J. Traynor.

ASSISTANT LANDING WAITERS—W. Wadlow, R. W. Skevington,
A. Stidston, C. H. West, C. Woolnough, and H. C. R. Batchelor.

TIDE INSPECTOR AND MEASURER OF SHIPS—Arthur Searcy.

TIDE SURVEYOR—M. J. Conlon.

ASSISTANT TIDE SURVEYOR—W. P. Stokes.

TIDE WAITERS—W. G. Batchelor, W. T. Uden, H. J. Walker, and
W. Welbourn.

BOARDING OFFICERS—E. T. Hook, C. Graham, B. Germein, and
A. MacDonald.

JUNIOR CLERKS—C. E. Howell, W. H. Cammell, jun., O. H. Stephens,
H. Lewis, A. Cornell, S. J. Payne, P. Robinson, and H. Playford.

LOCKER (Port Magazine)—E. Halsey.

DISTILLERIES.

SENIOR INSPECTOR OF DISTILLERIES—E. P. Clarke, J.P.

INSPECTORS OF DISTILLERIES—E. Mayne, and W. B. Alton.

Adelaide.

SUB-COLLECTOR, WAREHOUSEKEEPER, AND INSPECTOR OF RAILWAY CUSTOMS—
F. W. Ringwood.

INSPECTORS OF DRAWBACKS AND GAUGERS—W. Cate, and T. S. Gillman.

ASSISTANT INSPECTORS OF DRAWBACKS—T. B. Shepley, W. C. Pullen,
and J. B. Scott.

LOCKERS—J. C. Grutzmacher, F. G. Williams, and F. Letchford.

CLERK—H. Bohlmann.

JUNIOR CLERK—O. Harry.

RAILWAY BRANCH.

OFFICER—R. K. Boothby.

GENERAL POST OFFICE.

CUSTOMS OFFICERS—A. J. Wright, E. W. Gray, jun., and H. H.
McKechnie.

Outstations.

PORT AUGUSTA—

SUB-COLLECTOR AND WAREHOUSEKEEPER—F. Clarke

" BROUGHTON—

SUB-COLLECTOR—I. T. Eley.

' CAROLINE—

SUB-COLLECTOR—G. H. Styles.

COCKBURN—

SUB-COLLECTOR—G. Peake.

CLERK—H. Gill.

EDITHBURGH—

SUB-COLLECTOR—F. W. Allen.

- PORT GERMEIN—
SUB-COLLECTOR—A. B. Lewis.
- " GLENELG—
SUB-COLLECTOR—G. Bell.
- " LINCOLN—
SUB-COLLECTOR—W. O. Bennett.
- " MORGAN—
SUB-COLLECTOR—B. P. O'Malley.
- " MACDONNELL—
SUB-COLLECTOR—F. S. Andrews.
- " MILANG—
SUB-COLLECTOR—J. Ottaway.
- MOBILONG (RIVER MURRAY)—
SUB-COLLECTOR—J. H. Biggs.
- " MOONTA—
SUB-COLLECTOR—E. L. J. Bertram.
- MURTHOO (RIVER MURRAY)—
SUB-COLLECTOR—A. A. Sims.
- " NOARLUNGA—
SUB-COLLECTOR—C. Furler.
- " PIRIE—
SUB-COLLECTOR—R. B. Williams, J.P.
LANDING WAITER—T. Gilbertson.
- REDRUTH (KOORINGA)—
SUB-COLLECTOR—A. H. Forder.
- " RIVOLI BAY (BEACHPORT)—
SUB-COLLECTOR—T. Brimage.
- " ROBE—
SUB-COLLECTOR—G. J. Paris.
- SERVICETON—
SUB-COLLECTOR—J. Mears. CLERK—W. Craigie.
- TEROWIE—
SUB-COLLECTOR—W. Little.
- " VICTOR AND GOOLWA—
SUB-COLLECTOR—S. Hellon.
- " VICTORIA—
SUB-COLLECTOR—.
- " WALLAROO—
SUB-COLLECTOR—W. Gammell.
- " WAKEFIELD—
SUB-COLLECTOR—J. Snadden.
- WILLUNGA—
SUB-COLLECTOR—C. Furler.
- " YANKALILLA—
SUB-COLLECTOR—F. Gaskell.

New South Wales and Queensland Borders.

SUB-COLLECTOR—B. C. Besley (Port Augusta), and five Officers of Police acting for Customs, at Innamincka, Diamantina, &c.

Victorian Border.

SOUTH-EAST BORDER (EXCEPT SERVICETON)—
CUSTOMS OFFICER—Luke Woodcock.

BORDER TOWN—

CUSTOMS OFFICERS—P. Thornton (Police).
W. J. Baker (Post Office).

FRANCES—

CUSTOMS OFFICER—W. S. Cooper.

MOUNT GAMBIER—

CUSTOMS OFFICERS—G. Montague (Police).
C. W. Tucker (Post Office).

NARACOOORTE—

CUSTOMS OFFICER—G. P. Morris.

OVERLAND CORNER—

CUSTOMS OFFICER—D. W. Teate.

PENOLA—

CUSTOMS OFFICER—P. M. Naulty.

UNIVERSITY BLOCK (CUSTON)—

CUSTOMS OFFICER—.

WOLSELEY—

CUSTOMS OFFICER—W. J. Whitters.

Northern Territory.

PORT DARWIN—

SUB-COLLECTOR, WAREHOUSEKEEPER, INSPECTOR OF DISTILLERIES AND PUBLIC HOUSES, AND REGISTRAR OF SHIPPING—Alfred Searcy, J.P.

LANDING WAITER—S. A. A. Lighton.

ASSISTANT LANDING WAITER—H. Pinder.

CLERKS—F. R. Finniss, S. Alliston, W. T. Banger,
F. E. Becker.

BORROLOOLA—

OFFICER OF CUSTOMS—W. G. Stretton.

BOWEN STRAITS—

CUSTOMS OFFICER—E. O. Robinson.

CHARLOTTE WATERS—

CUSTOMS OFFICERS—C. Daer (Police).
F. J. Gillen (Telegraph).

NOTE.—ALL CUSTOMS OFFICERS AT BOARDING STATIONS AND OUTSTATIONS ARE ALSO ASSISTANT HEALTH OFFICERS.

License Fees and Bond Sureties.

BONDED Warehouse (two sureties in £2,000), license fee, £150 per annum, in Adelaide or Port Adelaide.

Ditto ditto ; license fee, £25 per annum elsewhere in the province.

Bonded yards, ditto, ditto, license fee, £5 per annum.

Bonded starch factory (two sureties in £2,000), license fee, £25 per annum.

Chemical license (two sureties in £200), fee, £5 per annum.

Customs Agent (one surety in £200), license fee, £10.

Distiller's license (himself £1,000, and two sureties £500 each), fee, £50 per annum.

Fresh Water license (two sureties in £200), fee, 10s. per annum.

Hosiery manufacturer (two sureties in £500), license fee, £5 per annum.

Lighters' license (two sureties in £500), license fee, £1 per annum.

Wine Manufacturer's license (two sureties in £500), fee, £5 per annum.

NOTE.—The necessary Bonds are prepared gratis by the Customs Department.



Registry of Shipping.

(UNDER MERCHANT SHIPPING ACTS, IMPERIAL.)

THIS business is transacted at the Custom House, Port Adelaide, daily during Customs hours. All information can be obtained on application to the Deputy Registrar of Shipping. All authorised forms are distributed gratis, except the certificate of registry, for which a fee of 10s. is charged. Searches, 1s. each. Certified copies of register, 1s. each.

At Port Darwin the Sub-Collector of Customs is also Registrar, and keeps separate records of shipping belonging to that Port.



Licensing of Lighters by Customs.

THE Tide Inspector (who is also Measuring Surveyor) can be seen daily at his office for information on this subject. At the outports the Sub-Collectors issue licenses. (For regulations see page 108.)

Legal Ports of South Australia.

DEFINITION OF LIMITS AND BOUNDARIES.

PORT ADELAIDE.—To extend over all the waters, creeks, and inlets embraced within the hundred of Port Adelaide, and over one nautical league to seaward, measured from the low-watermark, on any part of the shoals or sand banks at the entrance of these creeks, waters, or inlets. (Proclaimed March 25th, 1837.)

NOTE.—*For regulations see page 139.*

WHARVES.—South Australian Company's, Commercial, Copper Company's, Coal Company's, Glanville, Hawker's Creek, Prince's, Port, Queen's, Port Adelaide Dock Company's, Corporation Wharf, and Largs Bay Pier.

PORT ALFRED.—Extending over all the waters, rivers, creeks, and inlets to high-watermark on the western coast of Gulf St. Vincent for a distance of two nautical miles along coast, south-south-westerly from Black Point; thence (true) east for one nautical league; thence (true) north for four and a half nautical miles; thence (true) west to high-watermark on the sea-coast. (Proclaimed November 20th, 1878.)

PORT ARDROSSAN.—Extending over all the waters, rivers, creeks, and inlets to high-watermark on the western coast of Gulf St. Vincent; bounded on the north-east by a line bearing (true) south-east by east half-south for one nautical league from a point on coast three nautical miles north-east of the Government Jetty, adjacent to the town of Ardrossan; on the south-west by a line bearing (true) east-south-east for one nautical league from a point on coast three nautical miles south of said jetty; and on the south-east by a straight line connecting the eastern extremities of the aforesaid boundaries. (Proclaimed November 20th, 1878.)

PORT AUGUSTA.—All that portion of Spencer's Gulf included between an imaginary line drawn across the Gulf from Snapper Point to the opposite shore, and another imaginary line drawn across the head of the Gulf, situated two miles above Flagstaff Point, near the township of the said port. (Proclaimed June 1st, 1859.)

PORT BEACHPORT.—See PORT GREY.

BLANCHETOWN.—Commencing at the north-east corner of the Government Reserve, and running thence south 76° west for 80 links; thence south 30° west for 155 links; thence south 11° east for 369 links; thence south 13° east for 435 links; thence east 14° north for 112 links; thence north 13° west for 175 links; thence east 14° north for 240 links; thence, on production of the same bearing, about 95 yards to the centre of the River Murray aforesaid, to a point opposite the north-east corner of the Government Reserve; thence south 76° west to the north-east corner of the reserve, the point of commencement. (Proclaimed August 21st, 1863.)

LEGAL PORTS OF SOUTH AUSTRALIA—*continued.*

PORT BROUGHTON.—Extending over all the waters, rivers, creeks, and inlets to high-watermark on the eastern coast of Spencer's Gulf, and within a straight line drawn from Wood's Point to Webling Point, and over one nautical league to seaward, measured from any point on said line. (Proclaimed September 15th, 1875.)

PORT CAROLINE.—Extends from one mile on the coastline northward of the jetty at Kingston, Lacepede Bay, to one mile on the coastline southward of the said jetty at Kingston. (Proclaimed January 26th, 1865.)

PORT CLINTON.—Comprising all the waters of the Gulf of St. Vincent included within lines starting at a point on the coastline at the north side of the Marine Board jetty; thence in a north three-quarter east direction along the coastline for one and four-fifths of a nautical mile; thence east for one nautical mile; thence due south for three and a half nautical miles; thence west to the coastline, and from that point following the coastline back to the starting point. (Proclaimed, July 3rd, 1884.)

PORT DARWIN.—Comprising all the navigable waters south and east of a line from Tale Head to Point Emery, including the bay to the south, Frances Bay to the east, West Arm, and the Blackmore and Elizabeth rivers. (Proclaimed, January 1, 1886.) *Note*—For regulations see page 141.

PORT EDITHBURGH.—Extending over all the waters, rivers, creeks, and inlets to high-watermark on the western coast of Gulf St. Vincent and within a straight line drawn northerly from Hungry Point to Giles's Point, and over one nautical league to seaward, measured from any point on said line. (Proclaimed September 15th, 1875.)

PORT ELLIOT.—Extending over all the waters, creeks, and inlets enclosed by a line drawn from the outer point of Freeman's Nob, to the western point of Lipson's Breakwater, thence from the eastern point of the said breakwater to Frenchman's Rock, and continued to the beach, extending also three nautical miles to seaward of this line. (Proclaimed August 28th, 1851.)

PORT GERMEIN.—Comprising all the waters in Germein Bay, Spencer's Gulf, together with the rivers and navigable creeks, from the mangroves, on Ward's Point, in a line N. $\frac{1}{2}$ E. and S. $\frac{1}{2}$ W., to the first red beacon north of the dry portion of Cockle Spit; thence in a line E. $\frac{1}{2}$ S. and W. $\frac{1}{2}$ N., to the mainland, north of Mount Ferguson. Bearings magnetic. (Proclaimed, June 11th, 1885.) (*Note*—For regulations see page 143.)

PORT GLENELG.—Extending over all the waters, rivers, creeks, and inlets, to high-watermark on the eastern coast of Gulf St. Vincent, and bounded on the north by a line (true) west for one nautical league from a point on sea-coast three nautical miles north of the Government jetty, town of Glenelg; on the south by a line (true) west for one nautical league from a point on the sea-coast three nautical miles south of said jetty; and on the west by a straight line connecting the western extremities of the aforesaid lines. (Proclaimed August 17th, 1859, and again November 20th 1878.)

LEGAL PORTS OF SOUTH AUSTRALIA—continued.

PORT GOOLWA.—Comprising all the waters of the Goolwa or Lower Murray between the highest known flood level on either side of the river, south-west of a line crossing the river true south from a point two statute miles along its north-western bank from the centre of the tramway wharf, town of Goolwa, and north-west of a line crossing said river true north from a point three statute miles along the south-western side of the said river from the centre of wharf aforesaid. (Proclaimed September 10th, 1857; again November 20th, 1878.)

PORTS GREY AND BEACHPORT (RIVOLI BAY).—Extending over all the waters, rivers, creeks, and inlets, to high-watermark on sea-coast within one nautical league from any point on a straight line between Point Shag, Penguin Island, and Cape Buffon. (Proclaimed October 24th, 1867; again November 20th, 1878.)

PORT LINCOLN.—To extend over all the waters, creeks, and inlets of Port Lincoln, as embraced within a straight line drawn between Cape Donnington and Point Boston, and over one nautical league to seaward, measured from any point on that line. (Proclaimed February 13th, 1847.)

PORT MACARTHUR.—Comprising all the waters of the Gulf of Carpentaria included within lines starting from points on the sea-coast two nautical miles north-west and two nautical miles south-east of the mouth of the MacArthur River, and extending one nautical league to seaward. (Proclaimed, October 13th, 1881.)

PORT MACDONNELL.—All that portion of the coast from a point 3,000 yards to the eastward of the lighthouse on Cape Northumberland, to another point 5,000 yards east of said lighthouse. (Proclaimed April 4th, 1860.)

PORT MANNUM.—Boundaries to be the north-east side of section 114, extended fifty yards in the river; the south-east boundary to be an imaginary line drawn in the said River Murray, fifty yards from the right bank, running parallel to the south-east boundaries of sections 114, 518, 519, and an unnumbered section adjoining on the south-west side of section 519; the south-west boundary to be the south-west side of unnumbered section, extended to fifty yards in the river; the north-west boundary to be the line bounding the sections herein referred to on the north-west. (Proclaimed January 9th, 1863.)

PORT MILANG.—Extending over all the waters, creeks, and inlets of Lake Alexandrina included within a line drawn true north and south through Point Sturt and the low land of the shore, half-a-mile to the westward of Gillpin's Hill. (Proclaimed November 20th, 1879.)

PORT MINLACOWIE.—Extending over all the waters, rivers, creeks, and inlets to high-watermark on the eastern coast of Spencer's Gulf, bounded on the north by a line (true) west for one nautical league, from a point three nautical miles north of the Government jetty on sea-coast, adjacent to section 25, Hundred of Minlacowie; on the south by a line (true) west for one nautical league from a point on sea-coast three nautical miles south of said jetty; and on the west by a straight line connecting the western extremities of the aforesaid lines. (Proclaimed November 20th, 1878.)

LEGAL PORTS OF SOUTH AUSTRALIA—continued.

PORT MOBILONG.—Comprising all the waters of the River Murray extending one mile north-westerly and northerly from the Murray Bridge, and one mile south-easterly from said bridge. (Proclaimed July 28th, 1886.)

PORT MOONTA.—Extending over all the waters, rivers, and inlets to high-watermark on the eastern coast of Spencer's Gulf, and within a straight line drawn about south-south-east half east from Warburto or Long Point to the western extremity of the Point north-west of the township of Port Hughes, and over one nautical league to seaward, measured from any point on said line. (Proclaimed September 15th, 1875.)

PORT MORGAN.—Comprising all the waters of the River Murray between the highest known flood level on either side of the river south-west of a line crossing the river from a point three statute miles along its northern bank from the centre of the Government wharf adjacent to the town of Morgan, and north of a line crossing said river from a point three statute miles along the western side of said river from the centre of wharf aforesaid. (Proclaimed November 20th, 1878.)

PORT MOUNT DUTTON BAY.—Legal wharf, the whole extent of the Government jetty. (Proclaimed January 24th, 1882.)

PORT MURTHO.—River Murray boarding station, eastern boundary of the province.—Comprising all that portion of the River Murray extending westerly and north-westerly from the 141st meridian to a point three and a quarter miles true west of the boundary line between South Australia and New South Wales. (Proclaimed, April 10th, 1884.) (*Note*—For regulations see page 141.)

PORT NOARLUNGA.—That portion of the sea-coast extending 200 yards in a northerly direction from a jetty there erected, and extending in a southerly direction 200 yards from the said jetty. (Proclaimed July 30th, 1856.)

PORT PIRIE.—Comprising all the waters, rivers, and navigable creeks, to high-watermark, in Germein Bay, Spencer Gulf, within the following limits, viz.:—From the westerly extreme of Ward's Point, on a line S.W. by W. $\frac{1}{2}$ W., to the black beacon on the west end of Ward's Spit; thence on a S.E. line to a point of land covered with mangroves, and adjacent to Port Pirie; thence following the contour of the land and creeks to a point of land bearing N. $\frac{3}{4}$ E. from the highest point of Mount Ferguson, and about two miles distant; thence on a line W. $\frac{1}{2}$ N., to the red beacon marking the north side of Cockle Spit; thence on a line N. $\frac{1}{2}$ E., to the starting point on Ward's Point. Bearings magnetic. (Proclaimed, June 11th, 1885.) *Note*—For regulations see page 143.

PORT RICKABY.—Extending over all the waters, rivers, creeks, and inlets to high-watermark on the eastern coast of Spencer Gulf; bounded on the north by a line (true) west for one nautical league from a point on the sea-coast three nautical miles north of the site of Government jetty, situate westerly of the north-west corner of section 35N, Hundred of Koolywurtie; on the south by a line (true) west for one nautical league from a point on coast three nautical miles south of said jetty; and on the west by a straight line connecting the western extremities of the aforesaid lines. (Proclaimed November 20th, 1878.)

LEGAL PORTS OF SOUTH AUSTRALIA—continued.

PORT ROBE (GUICHEN BAY).—Extends over all the waters, &c., of Guichen Bay, as embraced within straight lines drawn from Cape Dombey to the outward point of Godfrey Island, and from thence to Cape Thomas, and over one nautical league to seaward, measured from any point on these lines. (Proclaimed February 13th, 1847.)

PORT ROPER.—Comprising all the waters of the Roper River and Limmen Bight, Gulf of Carpentaria, included within a radius of five nautical miles to seaward from any point of a line connecting the northern and southern extremities of the mouth of the said river. (Proclaimed, July 9th, 1884.)

PORT STANSBURY.—Extending over all the waters, rivers, creeks, and inlets to high-watermark on the western coast of Gulf St. Vincent, within the following boundaries:—Commencing at high-watermark, Oyster Point; thence (true) east for one nautical league; thence (true) north-west by north half-north to high-watermark on the sea-coast; thence southerly along high-watermark to the point of commencement. (Proclaimed November 20th, 1878.)

PORT TURTON.—Extending over all the waters, rivers, creeks, and inlets to high-watermark on the southern shore of Hardwicke Bay, within the following boundaries:—Commencing at Point Souttar; thence (true) east to high-watermark on the sea-coast; thence in south-westerly and north-westerly directions, following high-watermark to the point of commencement. (Proclaimed November 20th, 1878.)

PORT VICTOR.—To the southward, the coastline of Granite Island, between Points Douglas and Torrens, round by south, and an imaginary line drawn between Point Torrens and a point on the coastline 500 yards to the westward of Police Point; to the eastward, an imaginary line drawn from Point Douglas, 1,000 yards magnetic north; to the north-east, an imaginary line drawn from a point 1,000 yards north of Point Douglas to a point on the coastline, 500 yards to the northward of Police Point. (Proclaimed July 13th, 1865.)

PORT VICTORIA.—Extending over all the waters, rivers, creeks, and inlets to high-watermark on the eastern coast of Spencer's Gulf and eastern shore of Wardang or Wauraltee Island, north of a straight line from Point Gawler to the southern end of island aforesaid, and south of a (true) east line from the north end of said island to high-watermark on the sea-coast. (Proclaimed November 20th, 1878.)

PORT VINCENT.—Extending over all the waters, rivers, creeks, and inlets to high-watermark on the western coast of Gulf St. Vincent, within the following boundaries:—Commencing at high-watermark, Surveyor's Point; thence (true) north-east for one nautical league; thence (true) north-west by west to high-watermark on the sea-coast; thence southerly along high-watermark to the point of commencement. Legal landing-place—The private jetty situated east of section 3, Hundred of Ramsay. (Proclaimed November 20th, 1878.)

PORT WAKEFIELD.—All the waters included northward of a line drawn from Sandy Point, on the eastern shore, to Mangrove Point, on the western shore. (Proclaimed September, 1850.)

LEGAL PORTS OF SOUTH AUSTRALIA—continued.

PORT WALLAROO.—All that portion of the coast extending 200 yards on each side of the site of the jetty, as indicated on the map of the coastline of Wallaroo Bay, being situate between allotments Nos. 252 and 262. (Proclaimed April 11th, 1861.)

PORT WILLUNGA.—The coastline between Snapper Point to the south, and Blanch Point to the north. (Proclaimed November 16th, 1865.)

PORT WOOL BAY.—Comprising all the waters of the Gulf St. Vincent included within lines starting at a point on the coastline one and a half miles south of the Marine Board jetty; thence northerly along the coastline to a point distant one mile and a half to the north of the said jetty; thence due east seaward for three miles; thence due south for three miles; thence due west to starting point. (Proclaimed May 8th, 1884.)

PORT YANKALILLA.—The coastline between the North-West Bluff to the south, and Carracalinga Point to the north. (Proclaimed November 30th, 1865.)

WELLS CREEK.—Quay and Wharf.—Starting from the north-eastern corner of section 167, hundred of Cunningham; thence due east, along the northern boundary of the said hundred, for a distance of thirty chains sixty links; thence south-easterly, at an angle of $115^{\circ} 33'$, for a distance of fifty-seven chains sixty-one links; thence southerly, at an angle of $171^{\circ} 43'$, for a distance of ten chains ninety-nine links, to the commencement of the approach; thence easterly, along the said approach, at an angle of $113^{\circ} 47'$, for a distance of seventy-three chains forty-six links, to the intersection of the wharf frontage; thence southerly, along the said wharf frontage, for a distance of ten feet; thence westerly, for a distance of nine feet six inches; thence northerly, for a distance of forty feet; thence easterly, for a distance of nine feet six inches; thence southerly, for a distance of ten feet, to the point of commencement. The wharf is a timber structure, 40ft. long by 9ft. 6in. wide, filled up with earth at the backs and metalled, and is on the northern bank of Wells Creek. (Proclaimed June 28th, 1883.)

NOTE.—The Government Wharves or Jetties, at the Outports, are Legal Landing-places.



Customs Holidays.

(ACT 150 OF 1879.)

NEW Year's Day, Good Friday, Easter Monday, Anniversary of the Foundation of the Province, Christmas Day, such days as shall be appointed for the Celebration of Prince Alfred's Birthday, the Prince of Wales's Birthday, the Anniversary of the Birthday and Accession of Her Majesty or Her successors in every year, and any other days which shall be proclaimed by the Governor as a Customs Holiday, and every Saturday after the hour of 1 o'clock in the afternoon.

Tide Department.

OFFICE: Custom House. Hours, 9.30 a.m. to 5 p.m. daily and 1 p.m. Saturdays, during which time all business connected with the Tide Department, such as granting requisitions and issue of stores, will be attended to.



Landing Department.

Legal Hours for Landing Goods.

(Act 291 of 1883.)

BETWEEN 8 a.m. and 4 p.m. all the year round except on Saturdays and holidays. Every Saturday throughout the year between 8 a.m. and 12 noon. Goods for bonded warehouses must be landed by 1 p.m. on ordinary days, and 11 a.m. on Saturdays.

By arrangement, and on payment of overtime fees, see page 133, goods of any description may be landed before or after legal hours.



Indoor Department.

Hours of Attendance.

FROM 9.30 a.m. to 5 p.m., and on Saturdays 9.30 a.m. to 1 p.m. Entries are approved by Landing Surveyor's Department during the same hours.

Entries can be passed upon ordinary days from 10 a.m. to 4 p.m.; on Saturdays from 10 a.m. to 1 p.m.



Branch Customs, Adelaide.

TREASURY BUILDINGS, OPPOSITE GENERAL POST OFFICE,
GROUND FLOOR.

OFFICE open from 9.30 a.m. to 5 p.m., and duties received up to 4 o'clock p.m., except Saturdays, when money is not taken after 12. The office is closed at 1 p.m. on Saturdays.

Hours of attendance at Bonded Stores, Port Adelaide and Adelaide.

FROM 9 a.m. to 5 p.m. daily except Saturdays, when they close at 1 p.m.



Inspectors of Drawbacks, Adelaide and Port Adelaide.

CUSTOM HOUSE, ADELAIDE AND PORT.

OFFICES open from 9 a.m. to 5 p.m. daily, except Saturdays, when they close at 1 p.m.

Mode of Passing Entries for Drawbacks.

When a merchant or other person wishes to export goods for drawback, he will present the usual set of entries (Collector, Comptroller, &c., as required, according to destination) and invoices with necessary declarations. A complete bond for double the amount of duty claimed must also be given. The entries will be taken by the Long Room Officer, or, if in Adelaide, by the Sub-Collector, and numbered, first of all seeing that they are in proper form and that the invoices are declared to and stamped. In the case of unbroken packages, the original stamped invoice must be produced. The officer will then file the Collector's copy and bond, handing the remaining documents to the merchant or his agents, who will then fill up the form, requesting the attendance of the Inspector of Drawbacks, and lodge them with that officer for attention in rotation. (*Note*—For full Drawback Regulations see page 117.)



Inspectors of Distilleries.

TREASURY BUILDINGS, OPPOSITE GENERAL POST OFFICE,
SECOND FLOOR.

OFFICE open from 9:30 a.m. to 5 p.m. daily, except Saturday, when it closes at 12 o'clock midday.

The Inspectors of Distilleries are also Inspectors of Public-Houses for the Province, and more particularly control the examination of liquors sold in licensed houses as to strength, quality, &c.

Attention is called to the epitome of the Distillation Act of 1884 (page 169) and the provisions relating to distillation from staple produce, the under proof of spirits, the use of proper labels for spirits, wines, beer, &c.

Excise.

ON COLONIAL DISTILLED SPIRITS .. 9s. 4D. PER GALLON PROOF.

*Duty on Spirits used for Fortifying Wine, the Produce of
the Province.*

ON COLONIAL DISTILLED SPIRITS .. 0s. 6D. PER GALLON PROOF

ON IMPORTED SPIRITS 2s. 6D. PER GALLON PROOF

NOTE.—*The spirits for fortifying wines must only be used in the
presence of a Customs officer. See Epitome of Distillation Act, page 169.*



Licensed Customs Agents.

ABBOTT, A. G.	COMBE, M. H.	GRANDFIELD, B. J.
ALLEN, R.	COOMBE, J. L.	GREENWAY, F. J.
ALLEN, P. R.	COSH, G.	GRICE, J.
ANDERSON, M. G.	COUNSELL, J.	GUNNERSON, G.
ANTHONY, J. S.	CRUTTENDEN, H. D.	HANCOCK, W.
ASHWIN, C. S.	DALE, H. D.	HAKE, S.
ASTON, C. D.	DARLING, J., JUN.	HARDY, J. W.
BAILEY, G.	DAVIES, M. C.	HAY, J.
BARCLAY, J. G.	DAVEY, E.	HEMPHILL, J. J.
BARTLEET, C. E.	DIVERALL, W.	HESELTINE, S. R.
BEVILAQUA, F.	DICKSON, W. L.	HODGE, G. P.
BEGG, WM.	EVANS, J.	HONEY, R.
BICKERS, J.	FERGUSON, GEO.	HOULGRAVE, C.
BLAIR, J. B.	FERGUSON, J. F.	HOWES, W.
BROCK, T. A.	FERNELEY, C. L.	HUGHES, C. W.
BROWN, D.	FIVEASH, R. H.	IRELAND, F.
BROWN, V. V.	FORMBY, J.	JAY, G.
BROWNE, F. W.	FOWLER, G. S.	JONES, F. B.
BRUNSKILL, G.	FRENCH, E. J.	JONES, W. S.
BUTTERWORTH, J.	FREWIN, W. H.	JONES, R.
CAVE, W. R.	GASQUOINE, J. M.	LANDSEER, A. H.
CHARNOCK, W. H.	GAY, W. E.	LAWRENCE, L. P.
CHARLICK, R.	GLYDE, S. D.	LEMESSURIER, A.
CLARKE, W. F.	GOOCH, C. H.	LEICESTER, H.
CLARK, J.	GORE, A.	LEVI, P.
COOKE, C. E.	GORDON, J.	LEVI, A. P.
COOKE, E. F.	GOUGE, H. D.	LITTLE, E. V.
COOKE, E.	GRAHAM, A.	LITTLE, J.

LICENSED CUSTOMS AGENTS—continued.

LORD, N. A.	RENDALL, A. G., JUN.	TUCKER, C.
LONGBOTTOM, W. E.	RIN, F. H.	TURTON, M.
LUXTON, E.	ROBERTSON, F. A.	WAKEFIELD, S. R.
MALPAS, E.	ROGERS, G.	WALSH, J. J.
MASON, W. J.	ROUNSEVELL, W. B.	WARD, H. H.
MATTERS, C. H.	SAUNDERS, A. T.	WARREN, H.
MILNE, G.	SEWELL, J.	WARREN, H. C.
MILNE, W., JUN.	SHORNEY, G.	WEBSTER, F.
MICHELMORE, T.	SIMPSON, J. L.	WEMAN, H. P.
MOODY, W.	SINCLAIR, J. M.	WELLS, C.
MORGAN, M.	SELTH, G. R.	WICKSTEED, H. J.
MORGAN, HARRY	SMITH, J. W.	WIGMORE, H. J.
MUECKE, H. C. E.	SMITH, G. W.	WIGG, F. H.
NEEDHAM, F. M.	SMITH, J.	WILSON, W. R.
NEILL, A. S.	SOLOMON, V. L.	WILKINSON, A.
PAGE, J.	SPEED, C. G.	WILLIMOTT, G.
PAQUALIN, W. A.	STOKES, C. E.	WOOD, P.
PHILLIPS, J. H.	TEASDALE, W.	WRIGHT, W.
PHILLIPS, W. H.	THOMPSON, W. H.	YOUNG, G.
PUGH, T. E.	TRIMMER, W.	YOUNG, T.
RAWLINGS, J.	TREWENACK, W. H.	
READ, G. S.	TURNBULL, J.	

NOTE.—The license empowers agents, their attorneys or clerks, to transact Customs business at any port or place in the Province.



Proprietors of Bonded Warehouses.

PORT ADELAIDE.

BUTTERWORTH, J.
CAVE, W. R.
CLARK & Co., H. F.
(YARD)
FERGUSON'S
FORMBY'S (YARD)
FOWLER, D. & J.
FOWLER, D. & J.
(YARD)
FREWIN'S (KEROSENE)
HARROLD BROS.
MURRAY'S
MUECKE, H. C. E.
NEW ZEALAND LOAN
COMPANY'S

PT. ADELAIDE—continued.

RAWLINGS, J.
SANTO, P.
WIGG, F. H.
WOOD, P.

ADELAIDE.

CLARK & Co, H. F.
(YARD)
HARROLD BROS. (YARD)
JACOBS, HART, & Co.,
No. 4
MILNE, G., No. 7
TOLLEY, A. E. & F.
WIGG, F. H.

ADELAIDE—continued.

WINE & SPIRIT Co.,
No. 6

PORT AUGUSTA.

TASSIE & Co.

PORT PIRIE.

JAMES HARRIS

PORT DARWIN.

P. R. ALLEN
V. V. BROWN
MERCANTILE AGENCY Co

Entries Required Inwards and Outwards, and Duplicates of same, at Port Adelaide and Adelaide.

DESCRIPTION OF WARRANT.	NUMBER OF DUPLICATES REQUIRED.	REMARKS.
Duty Paid.		
Inwards	{ 1 landing waiter { 1 collector { 1 comptroller { 1 free ledger	} The free ledger duplicate is only required when any free goods are included on the duty paid warrant
Free.		
Inwards	{ 1 landing waiter { 1 collector { 1 comptroller	
To be Warehoused.		
—	{ 1 warehousekeeper { 1 landing waiter { 1 collector { 1 locker	
House Consumption.		
—	{ 1 warehousekeeper { 1 collector { 1 comptroller	} A "locker's order" is also required
Drawbacks.		
Original packages by sea ..	{ 1 landing waiter { 1 collector { 1 comptroller	} No landing certificates required
Broken packages by sea ..	{ 1 landing waiter { 1 collector { 1 comptroller, with invoice and declaration	} Ditto
Overland, via Morgan, in original packages	{ 1 collector { 1 comptroller { 1 sub-collector	} Landing certificate to be obtained by exporter
Overland, via Port Pirie and Terowie, in original packages	{ 1 collector { 1 sub-collector { 1 comptroller	} No landing certificates required
Overland, or via other out-ports, in original packages	{ 1 collector { 1 comptroller	} Landing certificates to be obtained by exporter
Overland, via Morgan, in broken packages	{ 1 collector { 1 comptroller, with invoice and declaration { 1 sub-collector	} Landing certificate to be obtained by exporter

ENTRIES REQUIRED INWARDS AND OUTWARDS, AND DUPLICATES OF SAME, AT
PORT ADELAIDE AND ADELAIDE—continued.

DESCRIPTION OF WARRANT.	NUMBER OF DUPLICATES REQUIRED.	REMARKS.
Drawbacks—continued.		
Overland, <i>via</i> Port Pirie and Terowie, in broken packages	{ 1 collector 1 sub-collector 1 comptroller, with invoice and declaration	{ No landing certificates required
Overland, or <i>via</i> other out- ports, in broken pack- ages	{ 1 collector 1 comptroller, with invoice and declaration	{ Landing certificates to be obtained by ex- porter
Ex-warehouse.		
By sea	{ 1 warehousekeeper 1 landing waiter 1 collector 1 comptroller	{ No landing certificate required
Overland, <i>via</i> outports, <i>not</i> including River Murray or Port Pirie	{ 1 warehousekeeper 1 landing waiter 1 collector 1 comptroller 1 sub-collector, port of destination 1 sub-collector, at outport 1 landing certificate or shipping bill (Customs form)	{ Ditto
Overland, or <i>via</i> River Mur- ray or Terowie	{ 1 warehousekeeper 1 sub-collector 1 collector 1 comptroller	{ Ditto
<i>Via</i> Port Pirie, overland	{ 1 warehousekeeper 1 landing waiter 1 collector 1 comptroller 1 sub-collector	{ Ditto
Removals.		
From warehouse to all other ports or places, except Adelaide	{ 1 warehousekeeper 1 landing waiter 1 collector 1 comptroller 1 sub-collector	{ Ditto
To Adelaide	{ 1 warehousekeeper 1 collector 1 sub-collector 1 comptroller	{ Ditto
As stores to all outports, overland	{ 1 warehousekeeper 1 collector 1 comptroller 1 sub-collector	{ Ditto

ENTRIES REQUIRED INWARDS AND OUTWARDS, AND DUPLICATES OF SAME, AT
PORT ADELAIDE AND ADELAIDE—continued.

DESCRIPTION OF WARRANT.	NUMBER OF DUPLICATES REQUIRED.	REMARKS.
Removals—continued.		
As stores by sea to all out- ports	{ 1 warehousekeeper 1 landing waiter 1 collector 1 comptroller 1 sub-collector	} No landing certificate required.
Stores.		
At Port Adelaide	{ 1 collector 1 comptroller 1 warehousekeeper 1 tide surveyor	
At all outports	{ 1 sub-collector 1 comptroller 1 landing waiter	
Exportation and reintroduc- tion of Samples of Goods and Merchandise.		
Overland from Adelaide	{ 1 sub-collector, Adelaide 1 comptroller 1 sub-collector, Morgan, Serviceton, or Cockburn 2 invoices	} No landing certificate required, but goods must be produced to Customs officers be- fore leaving province
By sea from Adelaide	{ 1 sub-collector 1 landing waiter 1 comptroller 2 invoices	
By sea from Port Adelaide..	{ 1 collector 1 comptroller 1 landing waiter 2 invoices	} Ditto
Overland	{ 1 collector 1 sub-collector, Morgan, Serviceton, or Cock- burn 1 comptroller 2 invoices	
In Transit.		
Via River Murray and Te- rowie	{ 1 landing waiter 1 collector 1 comptroller 1 sub-collector	} No landing certificate required
Via all outports, except Port Pirie	{ 2 landing waiters 1 collector 1 comptroller 1 sub-collector, destination 1 sub-collector, outport 1 landing certificate or shipping bill (Customs form)	
		Ditto

ENTRIES REQUIRED INWARDS AND OUTWARDS, AND DUPLICATES OF SAME, AT
PORT ADELAIDE AND ADELAIDE—continued.

DESCRIPTION OF WARRANT.	NUMBER OF DUPLICATES REQUIRED.	REMARKS.
In Transit—continued.		
<i>Via</i> Port Pirie	{ 2 landing waiters 1 collector 1 comptroller 1 sub-collector, Pt. Pirie	} No landing certificate required.
Transshipment.		
Out of province	{ 2 landing waiters 1 collector 1 comptroller	} Ditto
To an outport	{ 2 landing waiters 1 collector 1 sub-collector 1 comptroller	} Ditto
Free Goods.		
(Outwards.) Being duty paid, or free goods re-exported, staple produce or manufactures of the province	{ 1 collector	} Ditto
All goods for the Northern Territory.		
(Whether shipped direct or <i>via</i> some other colony), by sea	{ 1 sub-collector, Port Darwin, in addition to other copies as above, and in case of broken packages (drawback), one invoice attached. Note—Especial care must be taken to distinguish on the entry whether duty-paid, staple, &c.	} Ditto
Overland, via Charlotte Waters	{ 1 Customs officer, Charlotte Waters, in addition to duplicates as usual	} Landing certificates required for all drawback or goods ex-bonded store

N.B.—Bonds in double the amount of duty must be given before export or removal of any class of bonded goods. Consignees' names must be shown on all sub-collectors' copies of warrants.

NOTE RE OUTWARD ENTRIES.

(November, 1885.)

Frequent instances of great carelessness on the part of agents in passing outward warrants (the quantities, values, and produce being incorrectly stated) having been pointed out: Notice is hereby given that more care must be used in preparing such important documents, failing which action will be taken against offenders under the provisions of the 134th section of the Customs Act, 1864.

Tariff of South Australia.

THE TARIFF REVISION ACT, No. 405 OF 1887.

On all goods in the following list the rates and charges named therein:—

RATED LIST.

Articles.		Rates.	
		s.	d.
Acetic Acid, containing not more than 32 per cent. of acidity	per lb. or pint	0	3
For every extra 10 per cent. or part of 10 per cent. of acidity	per lb. or pint	0	1
Acid—Nitric, Sulphuric, and Muratic	per cwt.	5	0
Ale, Porter, Spruce or other Beer; Cider and Perry; Lime-juice Aerated and Limejuice Cordials, not Spirituous....	per gallon	1	0
Animals, Living, viz.—Horses, Mares, Geldings, Colts and Fillies over the age of six months, except in saddle or harness	each	5	0
“ Horned Cattle, Cows, Oxen, Heifers, Bulls, Steers, Calves over six months old, except working bullocks in teams	each	5	0
“ Sheep	each	0	6
“ Pigs	each	2	0
Bacon; Butterine; Cheese; Coffee, roast or ground; Fancy Soap; Ham	per lb.	0	4
Barley	per bushel	1	0
Beeswax; Candied Fruits; Chocolate; Cocoa, manufactured; Confectionery; Fruit, Dried (except Dates, Currants, Raisins); Gunpowder, Sporting; Honey; Jams; Jellies; Mustard; Nuts (except cocoanuts); Pork (in pickle); Preserves	per lb.	0	3
Biscuits; Blue; Butter; Candles; Curled Hair; Currants..	per lb.	0	2
Dates; Fish, Preserved (except Sardines); Fish Paste..	per lb.	0	2
Preserved Fruit	per lb.	0	2
Fruit Pulp	per lb.	0	4
Glue; Macaroni; Meat, Preserved; Pepper; Raisins..	per lb.	0	2
Soap (other than fancy)	per lb.	0	1
Soap (extract of); Soap and Washing Powders; Spices; Starch; Soup, Preserved	per lb.	0	2
Twines and Cord, including Fishing Lines (except sewing or seaming twines); Vegetables, Preserved; Vermicelli	per lb.	0	2
Boots and Shoes, except indiarubber shoes (present English sizes to be the standard), viz.:—			
Boys' Nos. 7-1	per dozen pairs	17	6
Men's No. 6 and upwards	per dozen pairs	33	0
Women's No. 3 and upwards, except lasting and stuff boots, including goloshed boots	per dozen pairs	19	6
Youths' Nos. 2-5	per dozen pairs	21	0
Girls' Nos. 11-2, except lasting and stuff boots, including goloshed boots	per dozen pairs	16	0
Girls' Nos. 7-10, except lasting and stuff boots, including goloshed boots	per dozen pairs	11	6
Cards, Playing	per dozen packs	6	0

RATED LIST—continued.

Articles,	Rates.		
	£	s.	d.
Carriages:—			
Tilburys; Dog Carts; Gigs; Boston Chaises; and other two-wheeled Vehicles, on springs or thorough braces..	each	10	0 0
Express Wagons and Wagons for carrying goods, and single or double seated Wagons and four-wheeled Buggies, without tops, mounted on springs or braces..	each	15	0 0
Hansom Cabs; safety, single, and double seated Wagons, Wagonettes, and four-wheeled Buggies, with tops ..	each	20	0 0
Om nibuses and Coaches, for carrying mails or passengers	each	40	0 0
Barouches; Broughams; Mail Phaetons; Drags	each	50	0 0
Cement	per barrel	2	0
Chicory, including kiln dried (except green root); Coffee and substitutes therefor mixed with Chicory or Coffee	per lb.	0	6
Coffee, Raw	per lb.	0	3
Chicory, green root	per ton	60	0
Cordage, viz.:—Coir rope	per cwt.	5	0
Other (except galvanized and other iron and steel cordage)	per cwt.	11	0
Galvanized and iron	per cwt.	3	0
Doors (except Iron Doors), 1½ in. and under	each	5	0
over 1½ in. and under 1¾ in.	each	7	6
1¾ in. and over	each	10	0
Fish (dried and salted), and Sardines (except in pickle or brine); Milk (preserved) and compounds thereof; Paraffin and Mineral Wax; Stearine	per lb.	0	1
Fruit, Bottled; Oil, Salad; Sauces; Pickles	per dozen quarts	4	0
“ “ “ “	per dozen pints	2	0
“ “ “ “	per dozen smaller	1	6
Fruit, Fresh	per bushel	1	0
Galvanized Iron—Corrugated Unmanufactured	per ton	30	0
Glucose	per cwt.	6	0
Grain (except Wheat overland) and Pulse of every description, not enumerated, and whether prepared, ground, or in any way manufactured	per 100lbs.	2	0
Grain, viz.:—Maize	per 100lbs.	1	0
Hats, viz.:—Boys' and Youths' Felt Hats, and Glazed Straw Hats	per dozen	8	0
Boys', Youths', and Men's Hats, with a calico or other foundation or frame, and covered with felt, plush, silk, merino, velvet, or other material not enumerated	per dozen	30	0
Men's Felt Hats, and Women's Untrimmed Felt Hats, of any size	per dozen	15	0
Hats known as Dress Hats	per dozen	48	0
Hops	per lb.	0	6
Iron or Steel Columns; Girders (rolled or riveted); Pipes; Tubes	per ton	40	0
Lead, Pipe and Sheet; Shot	per cwt.	2	6
Malt	per bushel	2	6
Marble; Slate; Stone (for building), unwrought	per cubic ft.	1	0
Matches and Vestas (except safety matches); for boxes containing 100 matches or under	per gross	1	0
Matches and Vestas (except safety matches); for each additional 100 or part thereof	per gross	1	0
Molasses and Treacle	per cwt.	3	0
Nails; Screws; Onions; Paints not prepared ready for use..	per cwt.	2	0
Naphtha; Oils (except Kerosene, per gallon, 3d., Cloth, Cod, Cocoonut, Palm, Seal, and Whale, free); Turpentine and Varnish	per gallon	0	6
Opium; Morphia	per lb.	20	0
Oatmeal	per ton	40	0

RATED LIST—continued.

Articles.		Rates.	
		s.	d.
Oil—Olive or Salad, in bulk	per gallon	2	0
Paints, mixed, ready for use	per cwt.	4	0
Paper, wrapping (all kinds of), Tissue.....	per cwt.	3	4
Paper Bags, not printed	per cwt.	10	0
Paper Bags, printed.....	per cwt.	15	0
Plaster of Paris	per barrel	3	0
Potatoes	per cwt.	1	0
Rice and Rice Flour	per cwt.	3	0
Salt	per ton	25	0
Sarsaparilla (not containing more than 25 per cent. of proof spirit); Wine, if not containing more than 35 per cent. of proof spirit	per gallon	6	0
Sashes, up to and including 1½ in.	per pair	4	0
over 1½ in.	per pair	6	0
Soda Crystals	per ton	40	0
Spirits (of all kinds), the strength of which can be ascertained by Sykes's hydrometer	per proof gallon	14	0
Spirits, Perfumed	per proof gallon	24	0
Spirits and Spirituous Compounds (on all), the strength of which cannot be ascertained by Sykes's hydrometer....	the liquid gallon	14	0
Spirits (of all kinds) used for fortifying wine, the produce of the province.....	the proof gall.	2	6
Spirits, Methylated.....	the liquid gall.	3	0
Sugar	per cwt.	3	0
Tea	per lb.	0	3
Timber, viz.—Battens, Deals, Planks, Quartering, Spars ..	per 40 cubic ft.	2	6
Boards, ¾ in. to 1½ in., rough or planed, tongued or grooved	per 100 sup. ft.	1	6
Architraves, Mouldings, 3 in. and under.....	per 100 lin. ft.	4	0
over 3 in.	per 100 lin. ft.	7	0
Skirtings.....	per 100 lin. ft.	7	0
Laths	per 1,000	1	0
Palings	per 100	0	6
Shingles	per 1,000	0	6
Tobacco, viz.—Manufactured	per lb.	2	9
Unmanufactured	per lb.	1	7½
Cigars	per lb.	6	3
Snuff	per lb.	6	0
Vinegar, containing not more than 5 per cent. of acidity	per gallon	0	9
For every extra 1 per cent., or part of 1 per cent., of acidity	per gallon	0	2
Wine, sparkling	per gallon	10	0

NOTE.—In all cases where duty is charged at per gallon, one dozen reputed quart bottles will be taken as two gallons, and one dozen reputed pint bottles as one gallon.

TWENTY-FIVE PER CENTUM AD VALOREM LIST.

On all goods included in the following list, an *ad valorem* duty of 25 per cent.:—

Air Bricks; Albums; Apparel and Slops, not otherwise enumerated; Archery materials; Bags, canvas; Basketware; Bedsteads; Beer Engines; Bellows and Bellows with forges; Bells (all kinds); Bench Screws; Bent-Wood and Joinery; Birdcages; Blacking (including Boot Gloss, Harness Dressing, and Black Lead); Blacksmiths' Tongs; Blocks, Pulleys, and Sheaves; Boot and Slipper Uppers; Boots and Shoes, not enumerated; Bootlaces, leather; Boilers, land and marine; Bolts and nuts over ¼ in. diameter; Boring rods and tools; Breadcutters; Bricks (except Bath and Dinas); Bridges and Bridgework, manufactured; Bright Wireware; Britannia Metalware; British Plate; Brooms and Brushware; Buckets and Tubs (all kinds

TWENTY-FIVE PER CENTUM AD VALOREM LIST—continued.

of); Buggy Hoods, wholly or partly manufactured; Cabin Hooks; Campovens and Covers; Candle Moulds; Candlesticks; Carpenters' and Joiners' Benches; Carpet Bags, Portmanteaux, and Trunks (all kinds of); Carriages, Carts, Wagons, and all vehicles, not enumerated; Castings, not enumerated; Cast Steel Drills; Chisels, cold; Corkscrews, wire and steel; Copying and Embossing Presses; Cork and other Ship Fenders; Drapery and Millinery, unenumerated (except Hosiery not enumerated, to be considered as unenumerated); Dumb Bells; Engines and parts (except Gas, Portable, and Traction Engines, and Pressure Gauges); Forges and Forge Backs; Feathers; Felloes; Furniture; Furs; Gas Tongs; Garden Rollers; Glass, silvered; Hats, not enumerated; Grates, Stoves, Ranges, and Ovens, and parts thereof; Bonnets and Caps, not enumerated; Hammers (Napping, Quartz, and Spalling); Harness and Saddlery, made up; Hoists and Lifts; Horsepowers and Parts; Hydraulic Presses; Ice-making and Cooling Machines; Iron Brackets, Doors, Gates, Kibbles, Lasts, and Galvanized Iron Manufactures; Jewellery; Japannedware; Jacks, Lifting; Kettles and Pans (copper and brass); Knifeboards; Knife-cleaners; Gasaliers and Parts; Ladles, iron; Lasts, wood; Leatherware of every description, not enumerated; Leggings; Machines, Washing and Mangles; Manufactures of Metals, not enumerated (except Plough and Scarifier Shares); Mandrels; Mantelpieces; Mats, all kinds of; Millbands, Leather; Mouldings, Gold; Silverware; Oars; Organs, Pipe; Picks and Mattocks; Picture Frames (except for public institutions); Perfumery; Plate and Platedware, not enumerated; Pliers; Polishing Powders and Pastes; Plummer Blocks and Brasses; Punching Machinery; Quarry Mauls and Picks; Refrigerators; Saddle and Harness Trees; Sails, new; Safes, iron; Sieves; Staples; Sashweights; Scrapers; Stationery, manufactured, including Labels, Posting, Handbills, and Printed Bags, not enumerated; Shafting, cold, rolled, or turned, and Couplings; Tiles; Tinware; Tiring Plates; Troughing; Wedges; Whips and Walking Sticks; Wheels and Axles; Wigs; Winches; Windmills; Wickerware; Woodware; Wringers; Weighbridges over 20 cwt.; Woolpresses; Woolscourers; Whim Bows; Whim Mountings; Winepresses.

TWENTY PER CENTUM AD VALOREM LIST.

On all goods included in the following list, an *ad valorem* duty of 20 per cent. :—

Aerated Waters; Cordials, not spirituous; Brown Earthenware and Stoneware; Fireworks; Glassware, cut, engraved, etched, or ground, and Bottles (except Medicine Bottles); Haypresses; Hosiery, knitted; Machinery, not enumerated; Marble; Stone; Slate (wrought); Medicines, patent or so called, or being subject to a stamp duty in the country from whence exported; Mineral Waters; Syrups; Tents and Tarpaulins; Umbrellas and Parasols.

FIFTEEN PER CENTUM AD VALOREM LIST.

On all goods included in the following list, an *ad valorem* duty of 15 per cent. :—

Agricultural Implements, not enumerated, including Corncrushers; Apparel and Slops, being Mole Clothing and Imitations thereof; Blankets; Carpets; Carpeting; Chinaware and Earthenware, not enumerated; Cricketware; Clocks and Watches, or parts thereof; Drapery and Millinery, viz.:—Bonnet, Dress, Mantle, and Jacket Ornaments, Trimmings and Fringes, Corsets, Crapes, Embroidery, Flowers, Gloves, Gimp, Gossamer, Handkerchiefs, Lace (cotton, silk, or wool), Nets (veil or trimming); Piece Goods, viz.:—Silk, and Manufactures thereof containing 5 per cent of silk (not enumerated), Satins, Plushes and Velvets, Ribbons, Ruffings, Tablecloths, Table and Toilet Covers (cotton or linen), Table Napkins, Towels, and Dusters; Eyeglasses and Spectacles, gold or silver; Fancy Goods; Glass, Plate and Sheet, not enumerated; Glassware, not enumerated; Hats, viz., Pith; Harmoniums and Pianofortes; Organs, other than Pipe; Lamps and Lampware; Leather, not enumerated (except Roans and Skivers); Matting; Metal Services; Spoons and Forks (except Steel Table Forks); Oil and Floor Cloth; Plough and Scarifier Shares; Quilts and Rugs; Tobacconistware; Woollen and Flannel Piece Goods (except Dress Piece Goods), Cloths, Tweeds, Estamenes, and Serges (not enumerated).

FREE LIST.

- American Leather Cloth
 Anchors over 3cwt.
 Animals, Living, not enumerated
 Antifouling Composition
 Antimony, in Ingots
 Anvils
 Artificial Teeth
 Artists' Colors, Canvas, and Pallet Knives
 Arrowroot
 Asphalt
 Atlases

 Backs, Wooden, for Brushes
 Bagging, Forfar and Hessians
 Bags and Sacks, printed or otherwise,
 being Bran, Corn, Flour, Gunny, Ore,
 and Woolpacks not enumerated
 Ballast, not being Stone enumerated
 Barrel and Cupboard Bolts
 Bass, Hair, and Bristles, and other ma-
 terials for Brushmaking
 Bicycle Steel Backbones or Tubes and
 Rims, unfinished
 Black Sand
 Blasting Powder, Dynamite, and Litho-
 fracteur
 Bookbinding Cloth
 Books, Printed
 Boots and Shoes, Children's, No. 0-3
 (present English sizes to be the
 standard)
 Boot Elastic
 Boot Hooks
 Boot Laces, other than Leather
 Bolts and Nuts, $\frac{3}{4}$ in. diameter and under
 Bolts Ends and Nuts, $\frac{3}{4}$ in. diameter and
 under
 Bone, Black
 Bones
 Bonnet Shapes
 Bonnets and Hats, viz.:—Straw, Chip,
 Willow, Tape or Braid, untrimmed
 Bottles, Indiarubber
 Braids and Bindings
 Brass, Bar, Sheet, Rod, and Rolled
 Bricks, Bath and Dinas
 Bushes—Patent Roller, for Block Making
 Buttons—All kinds of
 Brimstone, Crude, and Flowers of Sulphur
 Buckles—All kinds of
 Bulbs and Seeds, Garden
 Bunting in the piece

 Camera, Photographic
 Cane
 Canvas
 Canvas Hose
 Capsules, Bottle
 Cardboard, Strawboard, and Millboard
 (plain)
 Carriage Trimmings

 Casks and Cases for Dry Goods, and Pack-
 ages in which Goods are ordinarily
 Imported (except Glass or Stone
 Bottles enumerated), and empty re-
 turns
 Chain Cables and Traces, not Galvanized
 Chalk
 Charts
 Cloth, Oil
 Coal, Lignite and Coke
 Cocoa Nibs
 Coin, Specie and Bullion
 Coir Yarn
 Combined Mower and Binder
 Copper and Yellow Metal Sheathing,
 Sheet, Bar, Rod, and Nails
 Copper Wire, covered
 Copperas
 Cordage, viz., Steel Wire
 Corks, Cut and Cork
 Cork Socking
 Cornflour
 Cotton, for Hosiery, Packing, Raw, Sili-
 cate, Waste, Wick, and Knitting, and
 Mending
 Cotton Goods in the piece (except Velvets
 and Velvetens, to be considered un-
 enumerated)
 Cotton Thread, sewing
 Crimean and Union Shirtings in the piece
 Crucibles

 Demonstration Chalk
 Dentists' Tools and Materials
 Detonators
 Diamonds, Glazier and Mining
 Door Knobs and Handles, Brass, Glass,
 or China
 Drawing Pins
 Dry Plates, Photographic
 Dyestuffs, being Aniline Dyes, Bichrome,
 Dyewoods, Dyewood Extract, and Indigo

 Ebonite and Vulcanite Bottle Stoppers
 Elastic
 Emery Cloth, Powder, and Paper
 Engines, Gas, Portable and Traction;
 Dry Air Refrigerating Machine with-
 out engine
 Eyeglasses and Spectacles (except gold
 or silver)
 Eyelets, Eyelet Punches and Webbing

 Felt Sheathing and Paper, Roofing
 Fibre, Cocoa
 Flax
 Forks, Hay and Digging
 Fuse

 Ginger, Green
 Globes, School
 Gold and Silver Leaf

FREE LIST—continued.

Grain, viz., Wheat, Overland
Grindstones
Guano, and other Manures
Gutta Percha

Hair, Seating and Unmanufactured
Hames, all kinds
Harness, Minor Articles and Mountings
Harvest Twines
Hatters' Materials, except Felt Hoods,
Pullover Hoods, and any article of felt
prepared for the Manufacture of Hats
Hemp
Hides and Skins, Raw
Hinges (except T and Hook Hinges)
Hooks and Eyes
Hooks, Reaping
Holstones
Holloware
Hose and Tubing, Indiarubber

Imitation Cane
Indiarubber, Stamps, Erasers, Anti-
rattlers, Buffers, Washers and Tires for
Bicycles
Ink and Ink Powder
Iron, Bar, Rod, Galvanized Iron Droppers,
Galvanised, Sheet, Plain, Girder Plates
Unmanufactured, Hoop, Ore, Pig,
Plates, Rails for rail and tramways,
Scrap, Sheet, Tubing cased with Brass,
Wire, Wire Galvanized, Wire Netting
of all kinds, and Wrought Iron Tubes
and Pipes under 6in. internal diameter
Irons, Hatters', Italian, Smoothing, Cloth
Manufacturers' and Tailors'
Ironmongery—Minor articles of—not
enumerated
Italian Cloth Lining
Ivory

Jute

Knife Sharpeners and Powder
Knitting Machines
Knives—Leather Machine, Putty, Shoe-
makers', Hay, and Saddlers', Chaff-
cutting

Laces, other than Leather
Latches and Locks—All kinds of
Lead Ore, Pig and Scrap
Leather—Patent, Enamelled, Kid, Hog-
skins, Levant, Morocco, and imitations
thereof
Limejuice in bulk
Linen Goods in the piece
Linsced
Lint
Lithographic Stones

Machinery for Carding, Spinning,
Weaving, and Finishing Manufactures
of Fibrous Material, and Cards for
such Machinery, Machinery used in
the Manufacture of Paper and for
Felting (including Wire Cloths and
Felts), Roller Machinery and Machinery
connected therewith not enumerated
for flour milling purposes, Printing
Presses and Machines, Lathes over
3½ tons weight, Drilling Machines over
2½ tons weight, Planing Machines
over 6 tons weight, Punching Machines
over 7 tons weight, Shearing Machines
over 7 tons weight, Plate-bending
Machines over 5 tons weight, Slotting
Machines over 4 tons weight, Shaping
Machines over 2½ tons weight, Book-
binding and Ruling Machines (except
Engines and Shafting)

Magnets
Maizena
Maps
Measuring Tapes
Metal Toe Caps, Heel Plates, and Boot
Protectors
Mill Silk
Mill Stones
Mops
Mortice-lock Furniture and Finger-plates
Muntz Metal
Music
Myrobolans

Natural History Cards
Needles—All kinds of
Nets, Fishing
Newspapers, Printed
Nuts, viz.:—Cocanuts

Oakum and Junk
Oil, Cocanaut, Cod (bulk), Palm, Seal,
Whale, and Black Shale
Oil of Rhodium
Oil Baize
Oil Cake
Oil Silk
Ores
Osiers

Paint Boxes—Toy
Paintings and Engravings
Paper—Blotting, Copying, Felt, Marble,
Albumenised, Tracing, Colored Surface,
Gelatine, Flint, Glazed, Morocco
Striped, Plaid, Printing, and Writing
(except Faint Lined)
Paper Fasteners
Patent Groats
Patent Roller Composition
PeafLOUR

FREE LIST—continued.

- Pearl Ash
 Pearl and Patent Barley
 Pens and Penholders (not Fancy)
 Pencil, Carpenters' and Slate
 Penelope Canvas
 Phosphorus
 Picture Cards, School
 Picture-frame Mouldings (except Gold
 and Solid Polished Wood)
 Pins
 Pitch, Tar, and Resin
 Plants and Trees
 Platinum or Porcelain Chemical Apparatus
 Potash, Canadian
 Precious Stones (unset)
 Putty
 Quicksilver
 Rabbit Traps
 Raddle
 Rattans
 Rice, imported into any bonded warehouse
 and manufactured into Starch therein
 Rice Offal
 Rivets, Steel, Iron, or Galvanized
 Russian Bolt Rope Yarn
 Saddlers' Bindings and Ironmongery
 Sago
 Salt Rock
 Saltpetre
 Sash Fasteners and Lifts
 Scales, Balances, and Weights, not enu-
 merated
 Scientific, Surgical, and Optical Instru-
 ments
 Seythes and Seythe Handles
 Seeds, Grass
 Sensitised Paper
 Sewing Machines and Slabs
 Sewing Twine and Silk
 Shaft Tips
 Shale
 Shears
 Sheep Ear Labels
 Sheep Dip and Wash
 Shellac
 Shoemakers' Nails, viz.—Sparrow-Bills,
 Wrought and Cast Tips, bright and
 black Mal. Hobs, Wrought Hobs,
 Nuggets, Hungarians, Cut Sprigs, Steel
 Bills, Tingles, Iron and Brass Rivets
 Shoe Pegs and Peg Wood
 Shovels and Spades
 Sickles
 Silk Fags
 Slates, School
 Slot Irons for carriage building
 Sock Lining
 Soda Ash, Caustic, Nitrate, Silicate
 Specimens of Natural History
 Spirit Levels
 Split Peas
 Springs, door, sofa, and chair
 Stay Buses
 Steel Bar, Rod, Sheet, Fencing Wire,
 Standards, and Droppers, and Steel
 Cranks and Tires, in the rough, for
 railways and tramways
 Strychnine
 Stump and Finger Joints
 Sumach and Valonia
 Surveyors' Chains
 Sulphate of Copper
 Tallow
 Tanks, Iron, except galvanized corrugated
 Tapes
 Tapioca
 Tartaric Acid
 Telephones
 Timber—Ash in the rough, Balks, Logs,
 Sleepers (railway) square, over 4 in.
 thick, Trenails and Spokes, in the
 rough, Clear Pine in the rough (irre-
 spective of sizes), sawn Hickory, sawn
 Blackwood, and Staves in the rough
 Tin—Block, Ingot, Sheet, Plates, and
 Tin-Plates decorated
 Tinfoil
 Tools, not otherwise enumerated
 Transfers and Album Scraps
 Tubing Metal (except iron)
 Type
 Umbrella and Parasol Parts, except covers
 Upholsterers' Trimmings
 Vegetable Wax
 Veneers, Wood
 Waterproof Materials, in which India-
 rubber or guttapereha is used in the
 manufacture
 Washers, Rawhide
 Webbing
 Whipsockets
 Window Lines, Patent
 Wire of all kinds, except gold, silver, and
 plated
 Wooden Hoops for casks
 Wool, Mending
 Wool, Washed and Greasy
 Works of Art; Chromo and Oleographs
 Yarn—Angora, Wool, and Cotton, mend-
 ing
 Yarn—Combed, not being fingerings
 Zinc Ingot, Perforated and Sheet

On imported goods not included in the foregoing schedule, an *ad valorem* duty of ten per centum.

Import Duties in South Australia.

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NOTE.—In all cases where duty is charged at per gallon, one dozen reputed quart bottles will be taken as two gallons, and one dozen reputed bottles as one gallon.

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DETAILED LIST, WITH A VIEW TO THE INTERPRETATION OF THE TARIFF.

(TARIFF REVISION ACT, NO. 405 OF 1887.)

VALUES TO BE SHOWN IN EVERY CASE.

Article.	Quantity to be stated in—	Heading for Entry.	Rate of Duty.
Abdominal belts.....	pkgs	Druggistsware	10 per cent
Acetate of soda	pkgs	Drugs	10 per cent
Acid—Acetic (containing not more than 33 per cent of acidity)	pints	Acetic acid	3d per lb or pint
Acetic, for every extra 10 per cent or part of 10 per cent of acidity..	pints	Acetic acid	1d per lb or pint
Acetic (Coutts', in bottle)	pkgs	Patent medicines	20 per cent
Citric	pkgs	Drugs	10 per cent
Muriatic	cwts	Acid—Muriatic	5s per cwt
Nitric	cwts	Acid—Nitric	5s per cwt
Sulphuric	cwts	Acid—Sulphuric	5s per cwt
Tartaric	pkgs	Acid—Tartaric	Free
Adzes	pkgs	Tools—Not enumerated	Free
Aerated waters	pkgs	Aerated waters	20 per cent
Aerated limejuice	gallons	Aerated Limejuice	1s per gallon
Agricultural Implements—Not enumerated	pkgs	Agricultural implements—Not enumerated	15 per cent
Agricultural Implements—Corn- crushers	pkgs	Agricultural implements—Not enumerated	15 per cent
Air beds, cushions, and mattresses	pkgs	Furniture	25 per cent
Air bellows	pkgs	Bellows	25 per cent
Air bricks—Clay or earthenware	pkgs	Bricks—Air	25 per cent
Galvanized.....	pkgs	Bricks—Air	25 per cent
Iron	pkgs	Bricks—Air	25 per cent
Albumenized paper	pkgs	Paper albumenised	Free
Albums—Autographic or stamp	pkgs	Albums	25 per cent
Confession	pkgs	Albums	25 per cent
Not enumerated.....	pkgs	Albums	25 per cent
Album scraps	pkgs	Album scraps	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate	Duty.
Ale—In bulk.....	gallons	Beer—In bulk	1s. per gallon	
In six reputed quarts	gallons	Beer—In bottle	1s per gallon	
or twelve reputed pint bottles }				
Almonds	lbs	Nuts—Almonds	3d per lb	
Alum	pkgs	Drugs	10 per cent	
American leather cloth	pkgs	American leather cloth	Free	
Ammoniaphone	pkgs	Instruments—Scientific	Free	
Ammunition (including caps) ..	pkgs	Ammunition	10 per cent	
Analglypta	pkgs	Unenumerated articles	10 per cent	
Aniline dyes	pkgs	Dye stuffs	Free	
Anchors over 3 cwts	number	Anchors over 3 cwts	Free	
Angle iron studs	pkgs	Manufactures of metal	25 per cent	
Animals, Living, viz.—Horses—				
Mares, geldings, colts, and				
fillies, over the age of six				
months, except in saddle				
or harness	number	Livestock—Horses	5s each	
Horses—Up to six months				
old or in saddle or harness	number	Livestock—Horses	Free	
Horned cattle—Cows, oxen,				
heifers, bull, steers, calves,				
over six months old, ex-				
cept working bullocks in				
teams	number	Livestock—Horned cattle	5s each	
Horned cattle—Up to six				
months old, and working				
bullocks in teams	number	Livestock—Horned cattle	Free	
Not enumerated	number	Livestock—Other	Free	
Pigs	number	Livestock—Pigs	2s. each	
Poultry	number	Livestock—Poultry	Free	
Sheep	number	Livestock—Sheep	6d. each	
Anti-fouling composition.....	pkgs	Anti-fouling composition	Free	
Antimony (in ingot).....	pkgs	Antimony, in ingots	Free	
Antipyrine (in bulk).....	pkgs	Drugs	10 per cent	
Antipyrine (small packets stamped)	pkgs	Patent medicines	20 per cent	
Anti-rattlers (indiarubber)	pkgs	Indiarubber goods—Enume-	Free	
		rated		
Aneroids	pkgs	Instruments, Scientific	Free	
Anvils	pkgs	Anvils	Free	
Anvils—Shoe	pkgs	Iron lasts	25 per cent	
Apron knobs	pkgs	Manufactures of metals	25 per cent	
Apparel and slops, not other-				
wise enumerated	pkgs	Apparel and slops	25 per cent	
Apparel and slops, being mole				
clothing and imitations there-				
of.....	pkgs	Mole clothing, &c.	15 per cent	
Apples—Dried	lbs	Fruit, dried—Other	3d per lb	
Fresh	bushels	Fruit—Fresh	1s per bushel	
Archery materials	pkgs	Archery materials	25 per cent	
Architraves—3in. and under ..	lineal ft.	Architraves	4s per 100	
			lineal ft	
Over 3in.....	lineal ft	Architraves	7s per 100	
			lineal ft	
Argentan—Unmanufactured ..	pkgs	Brass, sheet, &c.	Free	
Arms—Military and sporting ..	pkgs	Arms	10 per cent	
Arms and boxes	pkgs	Manufactures of metal	25 per cent	
Arrowroot	lbs	Arrowroot	Free	
Arrows—Surveyors'	pkgs	Manufactures of metal	25 per cent	
Arrow links (iron).....	pkgs	Manufactures of metal	25 per cent	

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Arsenic	pkgs	Drugs	10 per cent
Artists' brushes	pkgs	Brushware	25 per cent
Artists' colors	pkgs	} Artists' colors, &c.	{ Free
Artists' canvas	pkgs		{ Free
Artists' pallet knives	pkgs		{ Free
Artificial feathers	pkgs	Drapery and millinery—Unenumerated	25 per cent
Artificial teeth	pkgs	Artificial teeth	Free
Asbestos, Unmanufactured	pkgs	Unenumerated articles	10 per cent
Millboard	pkgs	Unenumerated articles	10 per cent
Aspirators	pkgs	Surgical instruments	Free
Asphalt	pkgs	Asphalt	Free
Assay furnaces and mufflers....	pkgs	Instruments, Scientific	Free
Atlases	pkgs	Atlases	Free
Augers—Screw and shell	pkgs	Tools—Not enumerated	Free
Aurophones	pkgs	Musical instruments — Not enumerated	10 per cent
Axes	pkgs	Tools—Not enumerated	Free
Axe handles	pkgs	Woodware	25 per cent
Axles and wheels	pkgs	Axles and wheels	25 per cent
Axle yokes	pkgs	Manufactures of metal	25 per cent
Babbitts, metal, in ingots	pkgs	Unenumerated articles	10 per cent
Back chains	pkgs	Saddlers' ironmongery	Free
Backs, wooden (for brushes) ..	pkgs	Backs, wooden	Free
Back nuts	pkgs	Manufactures of metal	25 per cent
Bacon	lbs	Bacon	4d per lb
Bagging	pkgs	Bagging, &c.	Free
Bags and sacks — Printed or otherwise—Not enumerated, viz. :—			
Bran	dozens	Bags and sacks—Bran	Free
Corn	dozens	Bags and sacks—Corn	Free
Flour	dozens	Bags and sacks—Flour	Free
Gunny	dozens	Bags and sacks—Gunny	Free
Ore	dozens	Bags and sacks—Ore	Free
Woolpacks	dozens	Bags and sacks—Woolpacks	Free
Unenumerated, printed..	plgs	Bags—Unenumerated, printed	25 per cent
Unenumerated, not printed	pkgs	Bags—Unenumerated, not printed	10 per cent
Bags—Canvas	pkgs	Bags, canvas	25 per cent
Calico (flour)	pkgs	Bags and sacks—Flour	Free
Paper, printed	cwts	Bags, paper —Printed	15s per cwt
Paper, not printed.....	cwts	Bags—Paper	10s per cwt

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Baize, in the piece (except oil baize)	pkgs	Woollen piece goods	15 per cent
Baize, oil	pkgs	Oil baize	Free
Baking powder	pkgs	Drugs	10 per cent
Ballast, not being stone enu- merated	tons	Ballast	Free
Balks	loads	Wood—Balks	Free
Ball-valves	pkgs	Manufactures of metal	25 per cent
Balustrading—Cast iron	pkgs	Castings—Not enumerated	25 per cent
Wrought iron ..	pkgs	Manufactures of metal	25 per cent
Bamboo, preserved	lbs.	Jams, jellies, and preserves	3d. per lb.
Bar and rod iron	ewts	Iron—Bar and rod	Free
Barbs for barbing fencing wire	pkgs	Wire	Free
Bark (for tanning).....	tons	Bark	10 per cent
Barley	bushels	Barley	1s per bshl
Barley—Burnt	bushels	Malt	2s 6d per bushel
Prepared (patent)	bushels	Malt	2s 6d per bushel
Patent (not malt)	lbs	Barley—Pearl and patent	Free
Pearl	lbs	Barley—Pearl and patent	Free
Barrel and cupboard bolts	pkgs	Barrel and cupboard bolts	Free
Baths of all kinds ..	pkgs	Furniture	25 per cent
Barometers	pkgs	Instruments, Scientific	Free
Basketware	pkgs	Basketware	25 per cent
Baskets, Carpenters' tool	pkgs	Basketware	25 per cent
Painters' brush	pkgs	Basketware	25 per cent
Basins (tip up) and receivers, earthenware	pkgs	Earthenware—Unenumerated	15 per cent
Basins and jugs—Enamelled iron	pkgs	Unenumerated articles	10 per cent
Bass, hair, and bristles, and other material for brushmaking	pkgs	Brushmaking material	Free
Battens	40 cub. ft	Wood—Battens	2s. 6d. per load of 40 cub. ft.
Bath bricks.....	pkgs	Bath bricks	Free
Bay rum	pkgs	Perfumery	25 per cent
Beans (except garden)	lbs	Grain and pulse—Unenum- erated	2s. per 100lbs
Beans (garden)	bushels	Bulbs and seeds—Garden	Free
Beads (ornaments)	pkgs	Drapery—Enumerated	15 per cent
Bean curd—Chinese	lbs	Cheese	4d per lb
Bee foundations (wax)	pkgs	Unenumerated articles	10 per cent
Beehives	pkgs	Woodware	25 per cent
Beeswax	lbs	Beeswax	3d. per lb
Beer of all kinds	gallons	Beer in bulk	1s per gal
Six reputed quarts..... or Twelve reputed pint bottles }	gallons	Beer in bottle	1s. per gal
Beer engines	pkgs	Beer engines	25 per cent
Bedsteads	pkgs	Bedsteads	25 per cent
Bedstead tubes—Cast	tons	Iron pipes and tubes	40s. per ton
If wrought and under 6in. diameter	tons	Iron pipes, wrought, under 6in.	Free
Bed keys	pkgs	Manufactures of metal	25 per cent
Bedford cord (cloth)	pkgs	Tweeds and cloth	15 per cent
Bêche de mer	lbs.	Fish, dried	1d per lb.
Bellit	lbs	Powder, blasting	Free
Bellows	pkgs	Bellows	25 per cent
with forges	pkgs	Bellows with forges	25 per cent
Smiths'	pkgs	Bellows	25 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Bell pulls (ordinary)	pkgs	Manufactures of metal	25 per cent
Bells—All kinds of	pkgs	Bells	25 per cent
Bell pushes	pkgs	Furniture	25 per cent
Bell carriages and cranks	pkgs	Manufactures of metal	25 per cent
Belt buckles (not plated)	pkgs	Buckles	Free
Belts—Abdominal	pkgs	Druggistsware	10 per cent
Beltlaces—Leather	pkgs	Leatherware	25 per cent
Belting web for dressmaking ..	pkgs	Webbing	Free
paste	pkgs	Unenumerated articles	10 per cent
Belt fasteners—Metal	pkgs	Manufactures of metals	25 per cent
Belt furniture—Snake buckles ..	pkgs	Buckles	Free
Benches—Carpenters' and Joiners'	pkgs	Benches	25 per cent
Bench screws	pkgs	Bench screws	25 per cent
shears	pkgs	Tools—Not enumerated	Free
Bentwood	pkgs	Bentwood	25 per cent
Benzole	pkgs	Drugs	10 per cent
Berlin wool	pkgs	Drapery and millinery—Not enumerated	25 per cent
Bevels	pkgs	Tools—Not enumerated	Free
Bezique cards	doz packs	Cards—Playing	6s per dozen packs
cases	pkgs	Fancy goods	15 per cent
Bichrome	pkgs	Dye stuffs	Free
Bicycle steel backbones or tubes and rims unfinished	pkgs	Bicycle backbones, &c.	Free
Billiard balls	pkgs	Furniture	25 per cent
Binder and mower combined	pkgs	Mower and binder	Free
Bindings, saddlers'	pkgs	Saddlers' bindings	Free
Binocular glasses	pkgs	Optical instruments	Free
Bird cages	pkgs	Bird cages	25 per cent
seed	pkgs	Unenumerated articles	10 per cent
food	pkgs	Unenumerated articles	10 per cent
Birch tar oil	gallons	Oil—Unenumerated	6d. per gallon
Birthday cards	pkgs	Fancy goods	15 per cent
Biscuits	lbs	Biscuits	2d per lb
Black dye, for leather	pkgs	Ink	Free
Blacklead	pkgs	Blacking	25 per cent
Black sand	pkgs	Black sand	Free
Blacking	pkgs	Blacking	25 per cent
Blacking—Moulder's patent ..	pkgs	Unenumerated articles	10 per cent
Blankets	pkgs	Blankets	15 per cent
Blasting powder	lbs	Blasting powder	Free
Blasting gelatine	lbs.	Blasting powder	Free
Blacksmiths' tongs	pkgs	Blacksmiths' tongs	25 per cent
Blind cords	pkgs	Upholsterers' trimmings	Free
checks	pkgs	Manufactures of metal	25 per cent
tassels	pkgs	Upholsterers' trimmings	Free
Blind and window lines, wool covered	pkgs	Window lines—Patent	Free
Blocks	pkgs	Blocks	25 per cent
Blocks, pulleys, and sheaves ..	pkgs	Blocks	25 per cent
Blocks, hatters'	pkgs	Tools—Not enumerated	Free
Blotting pads	pkgs	Manufactured stationery	25 per cent
paper	pkgs	Paper—Blotting	Free
Blue	lbs	Blue	2d per lb
Blue—Soluble	pkgs	Dyestuffs	Free
Bluestone (sulphate of copper)	pkgs	Sulphate of copper	Free
Boards ($\frac{3}{8}$ in. to $1\frac{1}{2}$ in.)	100 sp ft	Wood—Boards	1s. 6d. per 100ft sup
Boards, cut in lengths for boxes	100 sp ft	Woodware	25 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Boats, wooden	number	Woodware	25 per cent
Canvas	number	Unenumerated articles	10 per cent
Boilers (land and marine)	number	Boilers—Land and marine	25 per cent
Boilers—Copper and iron, not steam	pkgs	Manufactures of metal	25 per cent
Boiler composition	pkgs	Unenumerated articles	10 per cent
felting	pkgs	Unenumerated articles	10 per cent
fluid	pkgs	Drugs and chemicals	10 per cent
plates, circular, flat, with- out holes	pkgs	Iron plates	Free
plates, with holes	pkgs	Manufactures of metals	25 per cent
tubes, iron, over 6in. inter- nal diameter	tons	Iron pipes and tubes—Other	40s per ton
tubes, iron (wrought), under 6in. internal diam	tons	Iron pipes and tubes	Free
tubes, iron (wrought), over 6in. internal diameter ..	tons	Iron pipes and tubes—Other	40s per ton
Bolts and nuts over $\frac{3}{8}$ in. diam.	pkgs	Bolts and nuts over $\frac{3}{8}$ in. diam.	25 per cent
Bolts and nuts up to $\frac{3}{8}$ in. diam.	pkgs	Bolts and nuts up to $\frac{3}{8}$ in. diam.	Free
Bolts, Door	pkgs	Barrel bolts	Free
Bolt ends and nuts, $\frac{3}{8}$ in. diameter and under	pkgs	Bolt ends up to $\frac{3}{8}$ in.	Free
Bolt ends and nuts over $\frac{3}{8}$ in. diameter	pkgs	Manufactures of metal	25 per cent
Bole, Armenian	cwt	Paint, not prepared	2s per cwt
Boneblack	pkgs	Boneblack	Free
Bones	tons	Bones	Free
Bone manure	tons	Manure	Free
Bonnets and hats, viz.:—Straw, chip, willow, tape or braid, untrimmed	pkgs	Bonnets and hats untrimmed	Free
Bonnets and caps not enumerated	pkgs	Bonnets—Not enumerated	25 per cent
Bonnet shapes	pkgs	Bonnet shapes	Free
ornaments	pkgs	Drapery—Enumerated	15 per cent
Bookbinding cloth	pkgs	Bookbinding cloth	Free
Bookbinding and ruling machines	pkgs	Machinery—Enumerated	Free
Bookbinders' perforating ma- chines	pkgs	Machinery—Enumerated	Free
Books, Birthday text	pkgs	Books—Printed	Free
Printed	pkgs	Books—Printed	Free
of printed forms and ac- count books	pkgs	Stationery—Manufactured	25 per cent
Boots and Shoes, except india- rubber shoes (present English sizes to be the standard), viz.:			
Men's No. 6 and upwards ..	doz pairs	Boots and shoes—Men's	33s per doz pairs
Youth's Nos. 2-5	doz pairs	Boots and shoes—Youths'	21s per doz pairs
Boys' Nos. 7-1	doz pairs	Boots and shoes—Boys'	17s 6d per doz pairs
* Women's No. 3 and upwards (except lasting and stuff boots, including goloshed boots)	doz pairs	Boots and shoes—Women's	19s 6d per doz pairs

* Includes all sizes above No. 2.

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Boots and shoes, except india- rubber shoes (present English sizes to be the standard), viz. :			
Girls' No. 11-2, except last- ing and stuff boots, includ- ing goloshed boots	doz pairs	Boots and shoes—Girls' 11-2	16s per doz pairs
Girls' Nos. 7-10, except lasting and stuff boots, including goloshed boots	doz pairs	Boots and shoes—Girls' 7-10	11s 6d per doz pairs
Children's 0 to 3	pkgs	Boots and shoes—Children's	Free
Boots and shoes not enumerated	pkgs	Boots and shoes—Not enu- merated	25 per cent
Boot cloth	pkgs	Tweds and cloth	15 per cent
elastic	pkgs	Boot elastic	Free
gloss	pkgs	Blacking	25 per cent
hooks	pkgs	Boot hooks	Free
laces, leather	pkgs	Boot laces—Leather	25 per cent
laces, other than leather ..	pkgs	Laces—Other than leather	Free
protectors	pkgs	Boot protectors	Free
powder	pkgs	Unenumerated articles	10 per cent
stretchers	pkgs	Unenumerated articles	10 per cent
uppers	pkgs	Boot uppers	25 per cent
webbing	pkgs	Webbing	Free
Boot and shoe binding or beading	pkgs	Bindings	Free
Boots—lasting and stuff goloshed womens' and girls'	pkgs	Boots and shoes Unenumerated	25 per cent
Boring rods and tools	pkgs	Boring rods and tools	25 per cent
Boss potato mashers	pkgs	Unenumerated articles	10 per cent
Bottle capsules	pkgs	Bottle capsules	Free
Bottles, glass, plain	pkgs	Glassware—Enumerated	20 per cent
indiarubber	pkgs	Indiarubber bottles	Free
feeding	pkgs	Druggistsware	10 per cent
Bottles and wrappers for patent medicines	pkgs	Glassware—Unenumerated	15 per cent
medicine, homœopathic, } in cardboard cases.. }	pkgs	{ Half value, Glassware—Une- numerated	15 per cent
medicine	pkgs	{ Half value—Unenumerated articles	10 per cent
Bottled fruits—Quarts	doz	Glassware—Unenumerated	15 per cent
Pints	doz	Fruit, bottled—Qrts } Imperial {	4s per doz
Smaller sizes ..	doz	Fruit, bottled—Pnts } or {	2s per doz
		Fruit, bottled— } reputed {	1s 6d per dozen
		Smaller sizes	
Bottling wire, tinned	tons	Iron wire	Free
Bows and rims, wooden	pkgs	Woodware	25 per cent
Boxes—Cardboard (printed upon)	pkgs	Stationery manufactured	25 per cent
Boxes—Cigarette (fancy cartoon)	pkgs	Fancy goods	15 per cent
Boxing gloves	pkgs	Fancy goods	15 per cent
Braces, ratchet	pkgs	Tools—Not enumerated	Free
Braces and bits	pkgs	Tools—Not enumerated	Free
Braces	pkgs	Drapery—Not enumerated	25 per cent
Brackets, iron	pkgs	Iron brackets	25 per cent
wood	pkgs	Woodware	25 per cent
pole	pkgs	Furniture	25 per cent
Braids and bindings	pkgs	Braids and bindings	Free
Bran bags	dozens	Bags, Bran	Free

IMPORTS—continued.

Article.	Quantity to be stated in—	Heading for Entry.	Rate of Duty.
Bran	100lbs	Grain and pulse, viz., bran	2s per 100 lbs
Brandy coloring, containing 35 per cent. spirit	gallons	Spirits, Other	14s per li- quid gal
Brass door knobs	pkgs	Door knobs—Enumerated	Free
Brass, bar, sheet, rod, or rolled	pkgs	Brass, &c.	Free
Labels (not sheep-car) ..	pkgs	Manufacturers of metal	25 per cent
Breadcutters	pkgs	Breadcutters	25 per cent
Breast or chest protectors	pkgs	Druggistsware	10 per cent
Breast drills	pkgs	Tools—Not enumerated	Free
Brewing material—Brender's hyposulphide of soda	pkgs	Drugs and chemicals	10 per cent
Bricks (except Bath and Dinas)	number	Bricks	25 per cent
Air, clay or earthenware	pkgs	Bricks, Air	25 per cent
Bricks, Air, Iron	pkgs	Bricks, Air	25 per cent
Air, Galvanized	pkgs	Bricks, Air	25 per cent
Bath	pkgs	Bricks, Bath	Free
Dinas	pkgs	Bricks, Dinas	Free
Fire	pkgs	Bricks	25 per cent
Bridges and bridgework, manu- factured	pkgs	Bridges and bridgework manu- factured	25 per cent
Bridges' drawing demonstration sheets	pkgs	Works of art	Free
Bright wireware	pkgs	Bright wireware	25 per cent
Brimstone (crude) and flowers of sulphur	pkgs	Brimstone	Free
Briggs' transfers	pkgs	Transfers, &c.	Free
Bristles for brushmaking	pkgs	Brushmaking material	Free
Britannia metal ware	pkgs	Britannia metal ware	25 per cent
British plate	pkgs	British plate	25 per cent
Bronze, metal in ingots	pkgs	Unenumerated articles	10 per cent
Bronze (gold and silver) powder	pkgs	Unenumerated articles	10 per cent
Bronzing pads	pkgs	Unenumerated articles	10 per cent
Broomcorn, millet	pkgs	Brushmaking material	Free
Brushmaking material, being bristles, bass, and hair	pkgs	Brushmaking material	Free
Brushware and brooms	pkgs	Brushware	25 per cent
Brunswick black	pkgs	Unenumerated articles	10 per cent
Buckets and tubs (all kinds of) ..	pkgs	Buckets and tubs	25 per cent
Bucket or can ears	pkgs	Manufactures of metal	25 per cent
Buckles (all kinds of)	pkgs	Buckles	Free
Buffers, indiarubber	pkgs	Indiarubber buffers	Free
iron	pkgs	Manufactures of metal	25 per cent
Buggyhoods, wholly or partially manufactured	pkgs	Buggyhoods	25 per cent
Building stone, unwrought	cubic ft	Stone—Unwrought	1s per cubic foot
Bulbs and seeds (garden)	pkgs	Bulbs and seeds (garden)	Free
Bullion—Trimings	pkgs	Drapery—Enumerated	15 per cent
Gold or silver	ozs	Bullion—Gold or silver	Free
Bullet moulds and extractors ..	pkgs	Tools—Not enumerated	Free
Bung borsers	pkgs	Tools—Not enumerated	Free
Bungs, wooden	pkgs	Woodware	25 per cent
Bunting in the piece	pkgs	Bunting in the piece	Free
Burnishing ink	pkgs	Ink	Free
Bushes—Patent roller for block making	pkgs	Patent bushes	Free
Busks, stay, of all kinds, plain or covered	pkgs	Stay busks	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.	
Butchers' hooks	pkgs	Manufactures of metal	25 per cent	
Butchers' knives	pkgs	Cutlery	10 per cent	
Butyrate of ethyl (pine apple) ..	pkgs	Drugs and chemicals	10 per cent	
Butter	lbs	Butter	2d. per lb	
Butterine.....	lbs	Butterine	4d. per lb	
Butter coloring	pkgs	Drugs	10 per cent	
dishes (glass and wood), not cut.....	pkgs	Glassware—Not enumerated	15 per cent	
making machines	pkgs	Machinery—Not enumerated	20 per cent	
Button eyelets	pkgs	Eyelets	Free	
Buttons (all kinds of)	pkgs	Buttons	Free	
Button hooks (all kinds)	pkgs	Articles unenumerated	10 per cent	
fasteners.....	pkgs	Buttons	Free	
Cabbagetree leaf.....	pkgs	Unenumerated articles	10 per cent	
Cabin hooks	pkgs	Cabin hooks	25 per cent	
Cables, chain, $\frac{1}{2}$ in. and upwards, (not galvanized)	tons	Chain cables	Free	
Cabinetmakers' benches	pkgs	Benches	25 per cent	
Cabinetware	pkgs	Furniture	25 per cent	
Cabinets—Union	pkgs	Stationery—Unenumerated	10 per cent	
Cages, bird	pkgs	Bird cages	25 per cent	
Calendars, picture	pkgs	Manufactured stationery	25 per cent	
Camera, photographic	pkgs	Camera, photographic	Free	
Camp ovens and covers	number	Camp ovens and covers	25 per cent	
Canary seed.....	pkgs	Unenumerated articles	10 per cent	
Candied fruits.....	lbs	Candied fruits	3d per lb	
Candy, Sugar	lbs	Confectionery	3d per lb	
Can openers	pkgs	Tools—Not enumerated	Free	
Candles	lbs	Candles	2d per lb	
Candle lamps	pkgs	Lamps, &c.	15 per cent	
moulds.....	pkgs	Candlemoulds	25 per cent	
sticks	pkgs	Candlesticks	25 per cent	
Cane.....	pkgs	Cane	Free	
Canvas.....	pkgs	Canvas	Free	
Artists	pkgs	Artists' canvas	Free	
Canvas bags, water	pkgs	Bags, canvas	25 per cent	
Hose	pkgs	Canvas hose	Free	
Capers—Quarts	dozens	Pickles—Quarts	Imperial or reputed sizes	{ 4s doz qrts 2s doz pints 1s 6d dozen smaller
Pints.....	dozens	Pickles—Pints		
Smaller sizes	dozens	Pickles—Smaller sizes		
Caps (not enumerated)	pkgs	Bonnets and caps—Not enu- merated		25 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Cap peaks (all kinds)	pkgs	Hatters' materials	Free
Capsicums	lbs	Pepper	2d per lb
Capsules, Bottle*	pkgs	Capsules, Bottle	Free
Caraway seeds	lbs	Spice	2d per lb
Carbon (filter)	pkgs	Unenumerated articles	10 per cent
Carbons and Globes for electric lights	pkgs	Lamps, &c.	15 per cent
Cardigan jackets	pkgs	Hosiery, knitted	20 per cent
Card cases (not metal)	pkgs	Fancy goods	15 per cent
Cards—Birthday	pkgs	Fancy goods	15 per cent
Christmas	pkgs	Fancy goods	15 per cent
Chromo, advertising (of paper)	pkgs	Fancy goods	15 per cent
Enamelled tin, advertising	pkgs	Tin plates—Decorated	Free
New Year	pkgs	Fancy goods	15 per cent
Playing	doz. packs	Cards—Playing	6s per dozen packs
Playing, in sheets, uncut	pkgs	Cards—Playing	6s per dozen pack
Printed or embossed ...	pkgs	Manufactured stationery	25 per cent
Pictures (schools)	pkgs	Picture cards—Schools	Free
Cardboard boxes, plain	pkgs	Unenumerated articles	10 per cent
Cardboard boxes printed on ...	pkgs	Manufactured stationery	25 per cent
Cardboard boxes for cigarettes, printed or plain	pkgs	Fancy goods	15 per cent
Cardboard, bronzed	pkgs	Stationery—Unenumerated	10 per cent
Cardboard, strawboard, and mill- board, plain	pkgs	Cardboard—Plain	Free
Carding machinery (except en- gines and shafting)	pkgs	Machinery—Enumerated	Free
Carpenters' pencils	pkgs	Pencils—Carpenters'	Free
Carpeting and carpets	pkgs	Carpets, &c.	15 per cent
Carpet bags	pkgs	Carpet bags	25 per cent
Carbolic spray producer	pkgs	Druggistware	10 per cent
Carlsbad Sprudel water	pkgs	Mineral waters	20 per cent
Carriages—Tilburys, dog-carts, gigs, Boston chaises, and other two- wheeled vehicles, on springs or thor- ough braces	number	Carriages, viz., Tilburys, &c.	£10 each
Express wagons and wagons for carry- ing goods, and single or double- seated wagons and four-wheeled bug- gies, without tops, mounted on springs or thorough braces	number	Carriages, viz., Express wagons, &c.	£15 each
Hansom cabs, safety, single, and double seated wagons, wagonettes, and four-wheeled bug- gies, with tops ..	number	Carriages, viz., Hansoms, &c.	£20 each

* The Distillation Act applies to capsules as well as to labels.

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Carriages—Omnibuses & coaches, for carrying mails and passengers ..	number	Carriages, viz., Omnibuses, &c.	£40 each
Barouches, broug- hams, mailphaetons, drags	number	Carriages, viz., Barouches, &c.	£50 each
Carriages, not enumerated.....	pkgs	Carriages—Not enumerated	25 per cent
Carriage cloth	pkgs	Tweeds and cloth	15 per cent
springs	pkgs	Manufactures of metal	25 per cent
trimmings	pkgs	Carriage trimmings	Free
Cartridge fillers and recappers ..	pkgs	Tools—Not enumerated	Free
Cartridges (not being for blasting purposes)	pkgs	Ammunition—Unenumerated	10 per cent
Cartridge making machines, ordinary	pkgs	Tools—Not enumerated	Free
Carts, not enumerated	pkgs	Carts—Not enumerated	25 per cent
Casings, portable copper	pkgs	Manufactures of metal	25 per cent
Cascara sagrada, cordial	pkgs	Patent Medicines	20 per cent
Cascara sagrada, extract	pkgs	Drugs	10 per cent
Cases (empty returns)	number	Cases and casks—Empty	Free
Spectacle and jewellery, empty	pkgs	Fancy goods	15 per cent
Casks	pkgs	Woodware	25 per cent
Casks (empty returns) see “empty returns”	number	Cases and casks—Empty	Free
Casks, wet (outside pkgs) con- taining dry goods	pkgs	Woodware	25 per cent.
Casks, dry tight (outside pkgs)	pkgs	Outside pkgs	Free
Cassia	lbs	Spices	2d per lb
Castings, not enumerated.....	pkgs	Castings—Not enumerated	25 per cent
for engines	pkgs	Engines and parts	25 per cent
Castors	pkgs	Manufactures of metal	25 per cent
Castor oil—In bulk	gallons	Oil—Castor	6d. per gal
In bottle.....	pkgs	Patent medicines	20 per cent
Catheters	pkgs	Instruments, Surgical	Free
Cattle, cows, oxen, heifers, bulls, steers, calves, over six months old (except working bullocks in teams)	number	Livestock—Horned cattle	5s each
Cattle, cows, oxen, heifers, bulls, steers, calves up to six months old, and working bullocks in teams	number	Livestock—Horned cattle	Free
Caustic—Potash	pkgs	Drugs	10 per cent
Soda.....	tons	Soda—Caustic	Free
Cedar, in the log	loads	Wood—Log	Free
Ceiling roses, metal	pkgs	Manufactures of metal	25 per cent
Cement	barrels	Cement	2s per barrel
Chaff and hay	tons	Hay and chaff	10 per cent
Chaffcutters	pkgs	Agricultural implements—Not enumerated	15 per cent
Chaffcutting knives	pkgs	Knives—Chaffcutting	Free
Chain—Cables, $\frac{1}{2}$ in. and upwards Not galvanized	tons	Chain—Cables	Free
Galvanized	pkgs	Galvanized manufactures	25 per cent
Traces, not galvanized..	pkgs	Chain—Traces	Free
Other, not being gal- vanized	pkgs	Manufactures of metal	25 per cent
For rabbit-traps	pkgs	Rabbit traps	Free
Chair webbing	pkgs	Webbing	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry	Rate of Duty.
Champagne coolers (rapid)	pkgs	Ice cooling machines	25 per cent
Chewing gum	lbs	Confectionery	3d per lb
Chinese foot coverings (not slippers)	dozen pairs	As boots and shoes—Enumerated rated list	As per
Chalk	pkgs	Chalk	Free
tailors'	pkgs	Chalk	Free
Charcoal blacking	pkgs	Blacking	25 per cent
Charts	pkgs	Charts	Free
Chest expanders	pkgs	Druggistware	10 per cent
Cheese	lbs	Cheese	4d per lb
Cheese testers	pkgs	Tools—Not enumerated	Free
Chemicals, unenumerated	pkgs	Drugs and chemicals	10 per cent
Chicory (including kiln dried, except green root)	lbs	Chicory	6d per lb
Chicory root, kiln dried, except green root	lbs	Chicory	6d per lb ¹
Chicory root, green	tons	Chicory—Green root	60s per ton
Chicory seed	pkgs	Unenumerated articles	10 per cent
Chili seed	lbs	Spices	2d per lb
Chimney sweeping machines ..	pkgs	Brushware	25 per cent
China door knobs	pkgs	Door knobs—Enumerated	Free
Chinaware, not enumerated	pkgs	Chinaware—Not enumerated	15 per cent
China palettes	pkgs	Chinaware—Not enumerated	15 per cent
Chinese oil	gallons	Oil—Chinese	6d per gal
Chisels—Cold	pkgs	Chisels—Cold	25 per cent
Chocolate	lbs	Chocolate	3d per lb
Choppers	pkgs	Tools—Not enumerated	Free
Chromographs	pkgs	Chromographs	Free
Chutnee	dozen	Pickles—Quarts	4s doz qrts
		Pints	2s doz pints
		Smaller	1s 6d dozen smaller
Cider and perry	gallons	Cider and perry	1s per gallon
Cigars	lbs	Tobacco—Cigars	6s 3d per lb
Cigarettes*	lbs	Tobacco—Cigars	6s 3d per lb
Cigarette papers	pkgs	Tobacconistsware	15 per cent
Cigarette photographs and paper mouthpieces if with cigarettes	pkgs	Unenumerated articles	10 per cent
Cinnamon	lbs	Spices	2d per lb
Circular boiler plates	pkgs	Manufactures of metals	25 per cent
Citric acid	pkgs	Drugs and chemicals	10 per cent
Cleavers, Butchers'	pkgs	Tools—Not enumerated	Free
Clocks and watches, or parts thereof	pkgs	Clocks, watches, &c.	15 per cent
Clogs	pkgs	Boots and shoes—Unenum- rated	25 per cent
Cloths (in the piece)	pkgs	Cloths	15 per cent
Cloths—Dress piece	pkgs	Cloths—Dress piece	10 per cent
Cloth—Bookbinding	pkgs	Bookbinding cloth	Free
Carriage	pkgs	Tweeds and cloths	15 per cent
Cloth (manufacturers) irons	pkgs	Irons, hatters', &c.	Free
Clothes lines	cwt	Cordage—Other	11s per cwt
Cloves	lbs	Spices	2d per lb
Coach wrenches	pkgs	Tools—Not enumerated	Free
screws	cwts	Screws	2s per cwt
Coal	tons	Coal	Free
Coal scoops and scuttles	pkgs	Furniture	25 per cent

* NOTE.—1lb. in every 10,000 in number is allowed as tare for paper used in the manufacture.

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Coatloops or hangers	pkgs	Drapery, enumerated	15 per cent
Cocks—Steam, for engines	pkgs	Engines and parts	25 per cent
Plated, Nevada, & Nickel	pkgs	Manufactures of metals	25 per cent
Cocoa and milk	lbs	Milk—Preserved & compounds	1d per lb
Cocoa—Butter	pkgs	Unenumerated articles	10 per cent
Essence of	lbs	Chocolate and cocoa	3d per lb
Essence of, with milk ..	lbs	Milk—Preserved & compounds	1d per lb
Fibre	pkgs	Fibre—Cocoa	Free
Husk	pkgs	Unenumerated articles	10 per cent
Manufactured	lbs	Cocoa	3d per lb
Nibs ..	pkgs	Cocoa nibs	Free
Nibs—Ground	lbs	Cocoa	3d per lb
Nuts	pkgs	Nuts—Cocoanuts	Free
Cocoanut oil	gallons	Oil—Cocoanut	Free
Cocoanut—Dessicated	pkgs	Unenumerated articles	10 per cent
Cod-liver oil	pkgs	Patent medicines	20 per cent
Cod oil—In bulk	gallons	Oil—Cod, in bulk	Free
Coffee roasters (not machinery)..	pkgs	Coffee roasters	25 per cent
Coffee mills, all kinds of ..	pkgs	Machinery—Unenumerated	20 per cent
Coffee—Essence of	lbs	Coffee and substitutes	6d per lb
Essence of, with chicory	lbs	and substitutes	6d per lb
Essence of, with milk ..	lbs	Milk—Preserved & compounds	1d per lb
Extract of	lbs	Coffee and substitutes	6d per lb
Raw	lbs	Raw	3d per lb
Roast or ground	lbs	Roast	4d per lb
and substitutes therefor			
mixed with coffee or			
chicory	lbs	and substitutes	6d per lb
Coffin furniture	pkgs	Plated, japanned, or tinware	25 per cent
Coffins, Zinc	pkgs	Manufactures of metals	25 per cent
Coin, specie	pkgs	Coin, specie	Free
Coir matting	pkgs	Matting	15 per cent
yarn	pkgs	Coir yarn	Free
Coke	tons	Coke	Free
Collar check	pkgs	Woollen piece goods	15 per cent
Colors—Artists'	pkgs	Artists' colors	Free
Columns—Iron or steel	tons	Iron—Columns	40s per ton
Colza oil	gallons	Oil—Colza	6d per gal
Combined mower and binder ..	pkgs	Mower and binder	Free
Combs, all kinds (except curry-			
combs	pkgs	Unenumerated articles	10 per cent
Combs, Curry	pkgs	Saddlers' ironmongery	Free
Confectionery	lbs	Confectionery	3d per lb
Conical bullet moulds	pkgs	Tools—Not enumerated	Free
Copper and yellow metal sheath-			
ing, sheet, bar, rod, and nails	tons	Metal—Copper and yellow	Free
Copper nails	cwt	Copper nails	Free
plate	tons	Metal—Copper and yellow	Free
sheet (silver plated)	pkgs	Manufactures of metals	25 per cent
rivets and washers	pkgs	Manufactures of metal	25 per cent
toes	pkgs	Metal taccaps	Free
wire (covered)	pkgs	Copper wire—Covered	Free
Copperas	pkgs	Copperas	Free
Copybooks	pkgs	Stationery—Manufactured	25 per cent
Copying presses	pkgs	Copying presses	25 per cent
Cordage—Coir rope	cwt	Cordage—Coir rope	5s per cwt
Galvanized and iron ..	per cwt	Cordage—Galvanized and iron	3s per cwt
Other, except galvan-			
ized and other iron			
and steel cordage ..	cwt	Cordage—Other	11s per cwt

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Cordage—Steel wire	per ton	Cordage—Steel wire	Free
Cordials (not spirituous)	pkgs	Cordials (not spirituous)	20 per cent
Cordials—Limejuice (not spirit- uous)	gallons	Lime juice cordials (not spirituous)	1s per gal
Cord, Whip	lbs	Twines and cord	2d per lb
Cord, Shop	lbs	Twines and cord	2d per lb
Corduroy apparel	pkgs	Apparel	25 per cent
Coriander seed	lbs	Spices	2d per lb
Cork	pkgs	Cork	Free
Corks—Cut	gross	Corks—Cut	Free
Corks, Fishing net	pkgs	Corks—Cut	Free
Cork rings	pkgs	Corks—Cut	Free
dust	pkgs	Unenumerated articles	10 per cent
socks	pkgs	Unenumerated articles	10 per cent
socking	pkgs	Cork socking	Free
Corkscrews, wire and steel	pkgs	Corkscrews	25 per cent
Cornflour	lbs	Cornflour	Free
Cornices, metal	pkgs	Manufactures of metals	25 per cent
Cornercrushers	pkgs	Agricultural implements, not enumerated	15 per cent
Cornsacks	dozens	Bags—Cornsacks	Free
Corrugates, Metal	pkgs	Brushmaking material	Free
Corsets	pkgs	Drapery—Enumerated	15 per cent
Corundum wheels and points ..	pkgs	Tools—Not enumerated	Free
Cotton—Blind net	pkgs	Cotton piece goods	Free
Body linings marked, with patterns	pkgs	Unenumerated articles	10 per cent
Flock	pkgs	Unenumerated articles	10 per cent
For hosiery	pkgs	Cotton for hosiery	Free
Goods in the piece (except velvets and velveteens)	pkgs	Cotton piece goods	Free
Knitting	pkgs	Cotton—Knitting	Free
Mending	pkgs	Cotton—Mending	Free
Packing	pkgs	Cotton—Packing	Free
Raw	pkgs	Cotton—Raw	Free
Silicate	pkgs	Cotton—Silicate	Free
Thread, Sewing	pkgs	Cotton thread—Sewing	Free
Velvets and velveteens	pkgs	Unenumerated articles	10 per cent
Waste	lbs	Cotton—Waste	Free
Wick	pkgs	Cotton—Wick	Free
Cotton seed oil—refined	galls	Salad oil in bulk	2s gallon
Cotton or cord—Macrame	pkgs	Fancy goods	15 per cent
Cough lozenges	pkgs	Patent medicines	20 per cent
Couplings for shaftings	pkgs	Shafting	25 per cent
Cow milking machines	pkgs	Unenumerated articles	10 per cent
Crab winches	pkgs	Winches	25 per cent
Crapes	pkgs	Drapery—Enumerated	15 per cent
Cream of tartar	pkgs	Drugs and chemicals	10 per cent
Crewel silk	pkgs	Sewing silk	Free
Cribbage boards and cases, chess boards and men	pkgs	Fancy goods	15 per cent
Cricketware	pkgs	Cricketware	15 per cent
Crimean shirting (in the piece) ..	pkgs	Crimean shirtings (in the piece)	Free
Crimpers	pkgs	Tools—Not enumerated	Free
Crinolines	pkgs	Drapery and millinery—Unen- umerated	25 per cent
Crinoline steel	pkgs	Drapery enumerated	15 per cent
Crochet hooks	pkgs	Needles—All kinds of	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Crochet--Tatting	pkgs	Cotton—Knitting	Free
Crowbars	pkgs	Tools—Not enumerated	Free
Crucibles	pkgs	Crucibles	Free
Cruets, plated	pkgs	Platedware	25 per cent
Cudbear	pkgs	Dyestuffs, &c.	Free
Curtain bands	pkgs	Furniture	25 per cent
chains	pkgs	Furniture	25 per cent
poles and furniture ...	pkgs	Furniture	25 per cent
hooks	pkgs	Manufactures of metals	25 per cent
rings	pkgs	Furniture	25 per cent
Curled hair	lbs	Curled hair	2d per lb
Curling irons or tongs	pkgs	Unenumerated articles	10 per cent
Curling pins	pkgs	Manufactures of metals	25 per cent
Currants	lbs	Currants	2d per lb
Curry powder and paste	lbs	Spice	2d per lb
Curry combs	pkgs	Saddlers' ironmongery	Free
Curriers' dye	pkgs	Ink	Free
Cushions, indiarubber	pkgs	Furniture	25 per cent
Custard powder	pkgs	Drugs and chemicals	19 per cent
Cuticura soap	lbs	Fancy soap	4d per lb
Cuticura, resolvent and salve ..	pkgs	Patent medicines	20 per cent
Cutlery	pkgs	Cutlery	10 per cent
Cyclo styles	pkgs	Unenumerated articles	10 per cent
Cyclo style paper	pkgs	Manufactured stationery	25 per cent
Dampers and frames, iron	pkgs	Grates, stoves, and ovens	25 per cent
Dashboards, leather covered....	pkgs	Carriages-- Unenumerated	25 per cent
Dates	lbs	Dates	2d per lb
Date cases	pkgs	Manufactured stationery	25 per cent
Deals	40 c ft	Wood—Deals	2s 6d per load of 40 c ft
Deer tongue	pkgs	Perfumery	25 per cent
Demonstration chalk	pkgs	Demonstration chalk	Free
Dentaphores	pkgs	Scientific instruments	Free
Dentists' tools and materials ..	pkgs	Dentists' materials	Free
Detonators	pkgs	Detonators	Free
Dextrine	100lbs	Grain and pulse—Not enu- merated	2s per 100lbs
Diamonds, Glaziers'	pkgs	Diamonds, Glaziers'	Free
Diamonds, Mining	pkgs	Diamonds, Mining	Free
Dice boxes	pkgs	Fancy goods	15 per cent
Die-sinking type	pkgs	Type	Free
Diving dresses	pkgs	Unenumerated articles	10 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Dog collars, leather	pkgs	Leatherware	25 per cent
Doors (except iron doors), 1½ in. and under	number	Doors	5s each
Over 1½ in. and under 1¾ in. 1¾ in. and over	number	Doors	7s 6d each
Iron	number	Doors	10s each
Doorknobs, glass, brass, or china	pkgs	Iron doors	25 per cent
Drain pipes—Earthenware	pkgs	Doorknobs—Enumerated	Free
Iron (cast)	pkgs	Earthenware—Enumerated	20 per cent
Dram flasks	tons	Iron pipes and tubes	40s per ton
Drapery and Millinery, viz.— Bonnets, dress, mantle, and jacket ornaments, trimmings and fringes, corsets, crapes, embroidery, flowers, gloves, gimp, gossamer, handkerchiefs, lace (cotton, silk, or wool), nets, veil or trimming, piece goods, viz.:—Silk and manu- factures thereof containing five per cent. of silk (not enume- rated), satins, plushes, and velvets, ribbons, ruffings, tablecloths, table and toilet covers (cotton or linen), table napkins, towels and dusters ..	pkgs	Glassware—Enumerated	20 per cent
Drapery and millinery, unenu- merated, except hosiery	pkgs	Drapery and millinery—Enu- merated	15 per cent
Drawing copies, not works of art knives	pkgs	Drapery and millinery—Un- enumerated	25 per cent
pins	pkgs	Manufactured stationery	25 per cent
Dresses of every description, made up	pkgs	Tools—Not enumerated	Free
Dress ornaments	pkgs	Drawing pins	Free
preservers	pkgs	Apparel and slops	25 per cent
weights	pkgs	Drapery and millinery—Enu- merated	15 per cent
Dressing cases	pkgs	Drapery—Enumerated	15 per cent
Dried fruits (except dates, cur- rants, and raisins)	pkgs	Manufactures of metals	25 per cent
Drilling machines, over 2½ tons weight	pkgs	Fancy goods	15 per cent
Drilling machines, under 2½ tons weight	lbs	Dried fruits—Other	3d per lb
Drills, cast-steel	pkgs	Machinery—Enumerated	Free
Druggeting	pkgs	Machinery—Unenumerated	20 per cent
Druggistware, unenumerated ..	pkgs	Drills	25 per cent
Drugs, unenumerated	pkgs	Carpets and carpeting	15 per cent
Drums, iron, empty	pkgs	Druggistware	10 per cent
Dry air refrigerating machine (without engine)	pkgs	Drugs	10 per cent
Dry plates, photographic	pkgs	Manufactures of metals	25 per cent
Dumb-bells	pkgs	Machinery—Enumerated	Free
Dustpans of every description ..	pkgs	Dry plates	Free
Dusters	pkgs	Dumb-bells	25 per cent
Dyes, Diamond and Judson's ..	pkgs	Furniture	25 per cent
	pkgs	Drapery and millinery—Enu- merated	15 per cent
	pkgs	Dyestuffs	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Dyestuffs, being aniline dyes, bichrome, dyewoods, dyewood extracts, and indigo	pkgs	Dyestuffs	Free
Dynamo machines	pkgs	Machinery—Unenumerated	20 per cent
Dynamite	lbs	Dynamite	Free
Earthenware, not enumerated ..	pkgs	Earthenware—Not enumerated	15 per cent
Earthenware—Brown	pkgs	Earthenware—Enumerated	20 per cent
Earth scoops	pkgs	Machinery—Unenumerated	20 per cent
Ebonite and vulcanite	pkgs	Unenumerated articles	10 per cent
Ebonite dust shields	pkgs	Unenumerated articles	10 per cent
Ebonite and vulcanite bottle- stoppers	pkgs	Bottle-stoppers—Enumerated	Free
Eggs	pkgs	Eggs	10 per cent
Egg-beaters—Glass, earthen, or china	pkgs	Glassware—Unenumerated	15 per cent
Metal	pkgs	Manufactures of metals	25 per cent
Wood	pkgs	Woodware	25 per cent
Elastic bands	pkgs	Stationery—Manufactured	25 per cent
Elastic	pkgs	Elastic	Free
Electro-platedware	pkgs	Platedware—Not enumerated	25 per cent
Electric bells	pkgs	Bells	25 per cent
batteries, for medical use	pkgs	Instruments, Scientific	Free
Other	pkgs	Machinery—Unenumerated	20 per cent
batteries for telephones and telegraphs	pkgs	Scientific instruments	Free
bell-indicators	pkgs	Furniture	25 per cent
gas-lighters	pkgs	Unenumerated articles	10 per cent
light machinery	pkgs	Machinery—Unenumerated	20 per cent
motors	pkgs	Engines and parts	25 per cent
Elevator cups, metal	pkgs	Manufactures of metals	25 per cent
Embossing presses	pkgs	Embossing presses	25 per cent
Embroidery	pkgs	Drapery and millinery—Enu- merated	15 per cent
Emery cloth	pkgs	Emery cloth	Free
paper	pkgs	Paper	Free
powder	pkgs	Powder	Free
wheels	number	Grindstones	Free
*Empty returns	pkgs	Casks and cases—Empty	Free
Enamels—Metallic	pkgs	Fancy goods	15 per cent
Enamelled iron show cards	pkgs	Unenumerated articles	10 per cent

* If casks, to be only such as have been made in South Australia or duty paid.

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Enamelled ironware, not being holloware or furni- ture	pkgs	Unenumerated articles	10 per cent
iron basins, washing Enamelled and iron graniteware unenumerated	pkgs	Unenumerated articles	10 per cent
Enemas	pkgs	Druggistsware	10 per cent
Engineers' machine tools, not enumerated	pkgs	Machinery—Unenumerated	20 per cent
Engines—Fire, steam, portable (being pumps)	pkgs	Machinery—Unenumerated	20 per cent
Gas	pkgs	Engines—Gas	Free
Portable	pkgs	Engines—Portable	Free
Traction	pkgs	Engines—Traction	Free
Engines and parts (except gas, portable, and traction engines, and pressure gauges)	number	Engines and parts	25 per cent
Engine shafting	pkgs	Engines and parts	25 per cent
Engravings	pkgs	Works of art	Free
Engraving plates	pkgs	Type	Free
Erasers, indiarubber	pkgs	Indiarubber erasers	Free
Essences—Flavoring	pkgs	Drugs	10 per cent
Essence of cocoa	lbs	Chocolate and cocoa	3d per lb
of orange	pkgs	Drugs	10 per cent
of rum	pkgs	Drugs	10 per cent
Estamenes, in the piece (not dress)	pkgs	Woollen piece goods	15 per cent
Estamenes, dresspiece	pkgs	Woollen dresspiece goods	10 per cent
Eucalyptus oil, in bulk	pkgs	Drugs	10 per cent
Eucalyptus seeds	pkgs	Unenumerated articles	10 per cent
Expanders—Tube	pkgs	Tools—Not enumerated	Free
Extract of meat	pkgs	Unenumerated articles	10 per cent
of vegetables	pkgs	Unenumerated articles	10 per cent
Extractors for recappers	pkgs	Tools—Not enumerated	Free
Eyelets	pkgs	Eyelets	Free
Eye glasses (except gold or silver)	pkgs	Eyeglasses	Free
Eye glasses and spectacles (gold or silver)	pkgs	Eyeglasses (gold or silver)	15 per cent
Eyelet machines	pkgs	Tools—Not enumerated	Free
punches	pkgs	Eyelet punches	Free
webbing	pkgs	Eyelet webbing	Free
Fairy pyramid lights	lbs	Candles	2d per lb
False teeth	pkgs	Artificial teeth	Free
Fancy goods	pkgs	Fancy goods	15 per cent
soaps	lbs	Fancy soap	4d per lb

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Fancy brackets	pkgs	Fancy goods	15 per cent
penholders	pkgs	Fancy goods	15 per cent
Fans	pkgs	Fancy goods	15 per cent
Farine	100lbs	Grain and pulse—Not enu- merated	2s per 100 lbs
Farinaceous food	lbs	Unenumerated articles	10 per cent
Farriers' knives	pkgs	Tools—Not enumerated	Free
Feathers	pkgs	Feathers	25 per cent
Feather-dusters	pkgs	Fancy goods	15 per cent
Felloes, all kinds of	pkgs	Felloes	25 per cent
Felt, sheathing	pkgs	Felt—Sheathing and paper	Free
bituminous	pkgs	Unenumerated articles	10 per cent
paper	pkgs	Felt—Sheathing and paper	Free
roofing	pkgs	Felt—Sheathing and paper	Free
tooth polishers	pkgs	Unenumerated articles	10 per cent
underfelt (not paper)	pkgs	Unenumerated articles	10 per cent
Felt—Machinery used in manu- facture of (except engines and shafting)	pkgs	Machinery—Enumerated	Free
Fenders	pkgs	Furniture	25 per cent
Fenders—Cork and other ship	pkgs	Fenders, ship	25 per cent
Fencing—Iron and steel (fancy)	pkgs	Manufactures of metals	25 per cent
Iron standards and			
droppers	pkgs	Manufactures of metals	25 per cent
Steel wire	tons	Steel wire	Free
Steel standards and			
droppers	pkgs	Steel standards	Free
viz., galvanized drop- pers	pkgs	Galvanized iron droppers	Free
Fencing foils, masks, and helmets	pkgs	Fancy goods	15 per cent
Ferrules	pkgs	Manufactures of metals	25 per cent
Fibre, cocoa	tons	Cocoa fibre	Free
Files	pkgs	Tools—Not enumerated	Free
Filtering paper	pkgs	Druggistsware	10 per cent
Filters	pkgs	Furniture	25 per cent
Finger plates	pkgs	Finger plates	Free
Fingerings—Wool	pkgs	Drapery—Unenumerated	25 per cent
Fire bars	pkgs	Manufactures of metals	25 per cent
clay	pkgs	Unenumerated articles	10 per cent
guards	pkgs	Furniture	25 per cent
irons	pkgs	Furniture	25 per cent
works	pkgs	Fireworks	20 per cent
Fishing nets	pkgs	Nets, fishing	Free
Fish—Dried (except in pickle or brine)	lbs	Fish—Dried	1d. per lb
Fresh	pkgs	Fish—Fresh	10 per cent
In pickle or brine	pkgs	Fish—In pickle or brine	10 per cent
Paste	lbs	Fish—Paste	2d per lb
Preserved (except sardines)	lbs	Fish—Preserved	2d per lb
Salted (except in pickle or brine)	lbs	Fish—Salted	1d per lb
Sardines (except in pickle or brine)	lbs	Fish—Sardines	1d per lb
Fish maws, or Penang pipe	lbs	Fish—Dried	1d per lb
Fishing lines	lbs	Twines and cord	2d per lb
Fishing materials (made up)	pkgs	Fancy goods	15 per cent
Flags	pkgs	Unenumerated articles	10 per cent
Flannels in the piece	pkgs	Flannels in the piece	15 per cent
Flax	tons	Flax	Free
Phormium tenax	tons	Flax—Phormium tenax	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Fusees	pkgs	Tobacconistsware	15 per cent
Galls	pkgs	Dyestuffs	Free
Galvanic bands and belts	pkgs	Druggistsware	10 per cent
and electric batteries			
for medical purposes	pkgs	Instruments, Scientific	Free
Galvanized iron, manufactured ..	pkgs	Iron, galvanized—Manufactures	25 per cent
Sheet, plain	tons	Iron, galvanized—Plain	Free
unmanufactured,			
corrugated	tons	Iron, galvanized corrugated	30s per ton
Pipes, wrought, un- } der 6in. diameter } Wire	pkgs tons	{ Iron pipes, wrought, under 6in. diameter Iron wire, galvanized	Free Free Free
Screws	cwts	Screws	2s per cwt
Garden rakes	pkgs	Tools—Not enumerated	Free
rollers	pkgs	Garden rollers	25 per cent
tools	pkgs	Tools—Not enumerated	Free
Gaspipes, Iron (except wrought iron tubes and pipes under 6in. internal diameter)	tons	Iron pipes and tubes	40s. per ton
Gaspipes, Iron, wrought, under 6in. internal diameter	pkgs	Iron pipes, wrought, under 6in. diameter	Free
Gasaliers and parts thereof	pkgs	Gasaliers	25 per cent
Gas engines	pkgs	Engines—Gas	Free
generators, for gas engines..	pkgs	Engines—Gas	Free
in iron cylinders	pkgs	Unenumerated articles	10 per cent
hooks	pkgs	Manufactures of metals	25 per cent
retorts, (earthenware)	pkgs	Earthenware—Enumerated	20 per cent
retorts, iron	pkgs	Manufactures of metals	25 per cent
tongs	pkgs	Gas tongs	25 per cent
Gasoline	gallons	Oil—Gasoline	6d per gall
Gates, iron	pkgs	Iron gates	25 per cent
Gauge-glasses	pkgs	Glassware—Not enumerated	15 per cent
Gauges, water, for boilers	pkgs	Manufactures of metals	25 per cent
Gauges, pressure	pkgs	Pressure gauges	10 per cent
Gauze and cotton tissue, ab- sorbent	pkgs	Druggistsware	10 per cent
Gelatine	pkgs	Drugs	10 per cent
Gentian-root	pkgs	Drugs	10 per cent
Geographical sheets	pkgs	Maps	Free
Germea	tons	Oatmeal	40s per ton
Gilders cushions	pkgs	Tools—Not enumerated	Free
Gilt mountings, in sets (for saddlery)	pkgs	Harness—Minor articles	Free
Gilt cord for spectacles	pkgs	Fancy goods	15 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Gimp, silk or cotton (except carriage or upholsterers' trimmings)	pkgs	Drapery and millinery—Enumerated	15 per cent
Ginger	lbs	Spice	2d per lb
ale	pkgs	Aerated waters	20 per cent
ale, extract of	pkgs	Drugs	10 per cent
beer	pkgs	Aerated waters	20 per cent
green	pkgs	Ginger green	Free
preserved	lbs	Jams, jellies, and preserves	3d per lb
Girders, iron, rolled or riveted ..	tons	Iron girders	40s per ton
plate, unmanufactured ..	tons	Iron.—Plate	Free
Girthing and webbing (saddlers') ..	pkgs	Webbing	Free
Glacialine	pkgs	Drugs	10 per cent
Glacier	pkgs	Fancy goods	15 per cent
Glasses, looking	pkgs	Furniture	25 per cent
Glasses, opera, field, and marine ..	pkgs	Optical instruments	Free
Glass door knobs	pkgs	Door knobs—Enumerated	Free
stoppers, ordinary	pkgs	Glassware—Not enumerated	15 per cent
paper	pkgs	Emerycloth, &c.	Free
plate and sheet, not enumerated	pkgs	Glass, plate and sheet—Not enumerated	15 per cent
silvered	pkgs	Glass, silvered	25 per cent
bottles (plain)	pkgs	Glassware—Enumerated	20 per cent
bottles, with smelling salts ..	pkgs	Glassware—Enumerated	20 per cent
medicine bottles	pkgs	Glassware—Not enumerated	15 per cent
Glassware, not enumerated	pkgs	Glassware—Not enumerated	15 per cent
Glassware, cut, engraved, etched, or ground	pkgs	Glassware—Enumerated	20 per cent
Globes (school)	pkgs	Globes (school)	Free
Globes and carbons for electric lights	pkgs	Lamps, &c.	15 per cent
Gloves	pkgs	Drapery and millinery—Enumerated	15 per cent
Glue	lbs	Glue	2d per lb
Glue (marine)	pkgs	Unenumerated articles	10 per cent
Glue, liquid and holdfast	pkgs	Drugs	10 per cent
Glucose	cwts	Glucose	6s per cwt
Glycerine	pkgs	Drugs	10 per cent
Goggles	pkgs	Eyeglasses, &c.	Free
Gold and silver braid or cord ..	pkgs	Drapery—Enumerated	15 per cent.
leaf	pkgs	Gold leaf	Free
washing-dishes (black iron) ..	pkgs	Manufactures of metals	25 per cent
braid and cord	pkgs	Drapery—Enumerated	15 per cent
Golden syrup	cwts	Treacle	3s per cwt
Goloshes	pkgs	Boots and shoes—Unenumerated	25 per cent
Gossamer	pkgs	Drapery and millinery—Enumerated	15 per cent
Grain—Barley	bushels	Grain—Barley	1s per bshl
Beans (except garden) ..	100lbs	Beans and peas	2s per 100 lbs
Beans, garden	pkgs	Bulbs and seeds—Garden	Free
(except wheat overland) and pulse of every description, not enumerated, and whether prepared, ground, or in any way manufactured ..	100 lbs	Grain—Not enumerated	2s per 100lbs

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Grain—Gram	100lbs.	Grain—Gram	2s per 100lbs
Maize	100lbs.	Maize	1s per 100lbs
Oats	100lbs	Oats	2s per 100lbs
Peas	100lbs	Grain—Not enumerated	2s per 100lbs
Unenumerated	100lbs.	Other	2s per 100lbs
Wheat (overland)	100lbs.	Wheat (overland)	Free
Wheat (by sea)	100lbs.	Wheat (by sea)	2s per 100lbs
Grain sowers	pkgs	Agricultural Implements—	
		Not enumerated	15 per cent
Graniteware iron, unenumerated	pkgs	Unenumerated articles	10 per cent
Grates, stoves, ranges, and ovens, and parts thereof	pkgs	Grates, stoves, ranges, and ovens	25 per cent
Grafts, leather	pkgs	Leatherware	25 per cent
Graining combs	pkgs	Tools—Not enumerated	Free
Graphascopes	pkgs	Fancy goods	15 per cent
Graphascope views	pkgs	Fancy goods	15 per cent
Grease, lubricating	pkgs	Unenumerated articles	10 per cent
Grease and fat from which tallow is made	tons	Tallow	Free
Grindstones	number	Grindstones	Free
Grindstone fixtures	pkgs	Machinery—Unenumerated	20 per cent
Groats, patent	lbs	Groats	Free
Ground cocoa nibs	lbs	Cocoa	3d per lb
Guano and other manures	tons	Manures	Free
Gum	cwts	Drugs and chemicals	10 per cent
Gum—Gamboge	pkgs	Drugs and chemicals	10 per cent
Liquid	pkgs	Drugs and chemicals	10 per cent
Gum liquid in bottle, with brush, fancy tops	pkgs	Stationery—Manufactured	25 per cent
Gummed paper	pkgs	Paper, printing, &c.	Free
Gunny bags	dozens	Bags, gunny	Free
Gunpowder, sporting	lbs	Sporting powder	3d per lb
Guns, Air	pkgs	Arms	10 per cent
Gun-cleaners	pkgs	Tools—Not enumerated	Free
covers, leather	pkgs	Leatherware	25 per cent
Gut, and other strings for musical instruments	pkgs	Unenumerated articles	10 per cent
Guttapercha	pkgs	Guttapercha	Free
Habit cloth	pkgs	Woollen dress piece goods	10 per cent.
Hacker knives	pkgs	Tools—Not enumerated	Free
Haireloth (horschair and cotton)	pkgs	Unenumerated articles	10 per cent
Hair for brushmaking	pkgs	Brushmaking material	Free
curled	lbs	Curled hair	2d per lb
lining	pkgs	Unenumerated articles	10 per cent

IMPORTS—continued.

Article.	Quantity to be stated in—	Heading for Entry.	Rate of Duty.
Hair pads and plaits	pkgs	Fancy goods	15 per cent
seating	pkgs	Hair seating	Free
sieves	pkgs	Sieves	25 per cent
unmanufactured	pkgs	Hair—Unmanufactured	Free
balsam	pkgs	Perfumery	25 per cent
Halters	pkgs	Saddlery and harness	25 per cent
Ham	lbs	Ham	4d per lb
Hames, all kinds	pkgs	Hames	Free
Hammers, napping, quartz, and spalling	pkgs	Hammers—Enumerated	25 per cent
Hammocks, Ashantee	pkgs	Furniture	25 per cent
Handcuffs	pkgs	Manufactures of metals	25 per cent
Handkerchiefs	pkgs	Drapery and millinery—Enu- merated	15 per cent
Hand trucks and all parts	pkgs	Carriages, &c. — Unenum- erated	25 per cent
Handles, metal (except brass door handles)	pkgs	Manufactures of metals	25 per cent
Handles for tools	pkgs	Woodware	25 per cent
Hand mirrors	pkgs	Fancy goods	15 per cent
Harmoniums	pkgs	Harmoniums	15 per cent
Harness and saddlery made up ..	pkgs	Saddlery and harness	25 per cent
casks	pkgs	Woodware	25 per cent
dressing	pkgs	Blacking	25 per cent
furniture, plated in sets	pkgs	Harness, minor articles	Free
minor articles and			
mountings	pkgs	Harness, minor articles	Free
soap	lbs	Soap—Other than fancy	1d per lb
trees	pkgs	Harness trees	25 per cent
Harvest twines	lbs	Twines and cord	2d. per lb.
Harrow	pkgs	Agricultural implements not enumerated	15 per cent
Haws and staples	pkgs	Manufactures of metals	25 per cent
Hat and coat hooks, iron and brass	pkgs	Manufactures of metals	25 per cent
Hat stands	pkgs	Furniture	25 per cent
Hats, viz.—Boys' and youths'			
felt hats	dozen	Hats, boys' felt, &c.	8s per dozen
Glazed straw	dozen	Hats, glazed straw	8s per dozen
Men's felt hats, and women's untrim- med felt hats, of any size	dozen	Hats, men's felt, &c.	15s per dozen
Boys', youths', and men's hats, with a calico or other foundation or frame, and covered with felt, plush, silk, merino, vel- vet, or other ma- terial not enum- erated	dozen	Hats, boys', youths' and men's	30s per dozen
Hats—known as dress hats (all belltoppers)	dozen	Hats, dress hats	48s per dozen
Hats, calico or linen	pkgs	Hats—Not enumerated	25 per cent
Hats, pith	pkgs	Hats, pith	15 per cent
Hats and bonnets, straw, chip, tape, willow, or braid, un- trimmed	pkgs	Bonnets, &c., untrimmed	Free
Hats, not enumerated	pkgs	Hats—Not enumerated	25 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Hat shapes (women's) to be taken as bonnet shapes.....	pkgs	Bonnet shapes	Free
Hats, double Teraï, to pay as two (2) hats.....	dozen	As per tariff	—
Hatbands, mourning.....	pkgs	Drapery—Not enumerated	25 per cent
Hatters' materials, except felt hoods, pullover hoods, and any article of felt prepared for the manufacture of hats.....	pkgs	Hatters' materials	Free
Hatters' blocks.....	pkgs	Tools—Not enumerated	Free
earth.....	pkgs	Hatters' materials	Free
name tabs.....	pkgs	Hatters' materials	Free
irons.....	pkgs	Irons, hatters'	Free
Hatchets.....	pkgs	Tools—Not enumerated	Free
Hay presses.....	pkgs	Hay presses	20 per cent
and chaff.....	tons	Hay and chaff	10 per cent
knives.....	pkgs	Knives, hay, &c.	Free
Hay lashing.....	lbs	Twines and cords	2d per lb
rakes, hand.....	pkgs	Agricultural implements—Not enumerated	15 per cent
horse.....	pkgs	Agricultural implements—Not enumerated	15 per cent
Headstalls.....	pkgs	Saddlery and harness	25 per cent
Hearthrugs.....	pkgs	Carpets	15 per cent
Hedozone.....	pkgs	Aerated waters	20 per cent
Heelplates, metal.....	pkgs	Metal heelplates	Free
Hemp.....	cwts	Hemp	Free
Hemp packing.....	pkgs	Unenumerated articles	10 per cent
Herrings, dried.....	lbs	Fish—Dried	1d. per lb
red, in tin.....	pkgs	Fish, preserved	2d per lb
Hessians.....	pkgs	Bagging, forfar, &c.	Free
Hickory, sawn.....	loads	Sawn hickory	Free
Hides, raw.....	number	Hides and skins—Raw	Free
Hinges (except T and hook hinges) T and hook ..	pkgs pkgs	Hinges	Free
Hip splints.....	pkgs	Manufactures of metals	25 per cent.
Hitching rings.....	pkgs	Druggistsware	10 per cent
Hobbles.....	pkgs	Manufactures of metals	25 per cent
Hockey-sticks.....	pkgs	Saddlery and harness	25 per cent
Hoes, garden.....	pkgs	Fancy goods	15 per cent
Hogskin.....	pkgs	Tools—Not enumerated	Free
Hoists and lifts.....	pkgs	Leather—Patent, &c.	Free
Holdfasts.....	pkgs	Hoists and lifts	20 per cent
Holdfast rubber paint or cement	pkgs	Manufactures of metals	25 per cent
Holystones.....	pkgs	Drugs and chemicals	10 per cent
Hollowware (to consist of pots, saucepans, kettles, frypans, boilers (small), stewpans, glue- pots, maslin kettles, digesters, fountains or kitcheners, and gridirons of iron, enamelled iron, or graniteware).....	pkgs	Holystones	Free
Honey.....	lbs	Hollowware	Free
Hoods, felt (when blocked)....	pkgs	Honey	3d. per lb
pullover.....	pkgs	Hats—Unenumerated	25 per cent
Hoop iron.....	tons	Unenumerated articles	10 per cent
Tinned.....	pkgs	Iron—Hoop	Free
Galvanized.....	tons	Unenumerated articles	10 per cent
steel.....	pkgs	Galvanized manufactures	25 per cent.
Hooks and eyes.....	pkgs	Steel bar rod, &c.	Free
		Hooks and eyes	Free

IMPORTS—continued.

Article.	Quantity to be stated in—	Heading for Entry.	Rate of Duty.
Hooks, butchers'	pkgs	Manufactures of metals	25 per cent
boot	pkgs	Boot hooks	Free
crochet	pkgs	Needles—All kinds of	Free
gas	pkgs	Manufactures of metals	25 per cent
reaping	pkgs	Hooks—Reaping	Free
S	pkgs	Manufactures of metals	25 per cent
shank	pkgs	Manufactures of metals	25 per cent
tent	pkgs	Manufactures of metals	25 per cent
Hops	lbs	Hops	6d. per lb
Hop ale essence	pkgs	Drugs	10 per cent
bitters	pkgs	Patent medicines	20 per cent
supplement	pkgs	Drugs and chemicals	10 per cent
Horns and hoofs	pkgs	Unenumerated articles	10 per cent
Horseshoes	pkgs	Manufactures of metals	25 per cent
rakes	pkgs	Agricultural implements— Not enumerated	15 per cent
powers and parts	pkgs	Horsepowers and parts	25 per cent
and cattle spice food and condition powders	pkgs	Patent medicines	20 per cent
Horses, mares, geldings, colts, and fillies over the age of six months, except in saddle or harness	number	Livestock—Horses	5s. each
Horses, mares, geldings, colts, and fillies up to the age of six months, or in saddle or harness	number	Livestock—Horses	Free
Hose and tubing, indiarubber ..	pkgs	Indiarubber hose	Free
canvas	pkgs	Canvas hose	Free
Hosiery, knitted	pkgs	Hosiery—Knitted	20 per cent
not knitted	pkgs	Hosiery—Not knitted	10 per cent
Housings, saddlers'	pkgs	Harness—Minor articles	Free
Huskers and shellers	pkgs	Agricultural implements— Not enumerated	15 per cent
Hydraulic presses	pkgs	Hydraulic presses	25 per cent
Ice chests	pkgs	Furniture	25 per cent
Ice cream machines	pkgs	Icemaking machines	25 per cent
Icemaking and cooling machines, all kinds	pkgs	Icemaking machines	25 per cent
Imitation cane	pkgs	Cane—Imitation	Free
Indian clubs	pkgs	Woodware	25 per cent
Indiarubber sheeting and cloth and sheet-rubber	pkgs	Unenumerated articles	10 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Indiarubber washers and tires for bicycles	pkgs	Indiarubber washers and tires	Free
Indiarubber anti-rattlers	pkgs	Indiarubber anti-rattlers	Free
bottles	pkgs	Indiarubber bottles	Free
buffers	pkgs	Indiarubber buffers	Free
cushions	pkgs	Furniture	25 per cent
erasers	pkgs	Indiarubber erasers	Free
hose	pkgs	Indiarubber hose	Free
tubing, with wire...	pkgs	Indiarubber hose	Free
valve seats	pkgs	Indiarubber washers	Free
tapits and springs..	pkgs	Indiarubber buffers	Free
stamps and parts..	pkgs	Indiarubber stamps	Free
tubing	pkgs	Indiarubber tubing	Free
Indicators (special for gas engines)	pkgs	Scientific instruments	Free
Indigo	pkgs	Dyestuffs	Free
Inhalers	pkgs	Druggistsware	10 per cent
Ink extractors	pkgs	Stationery—Manufactured	25 per cent
Ink paste	pkgs	Ink	Free
Ink, Levant	pkgs	Ink	Free
Ink and ink powder	pkgs	Ink	Free
Inkbottles of every description except school inkwells	pkgs	Stationery—Manufactured	25 per cent
Inkwells (school)	pkgs	Fancy goods	15 per cent
Inking roller frames (printers')	pkgs	Unenumerated articles	10 per cent
Instruments, musical—		Instruments, musical—	
Pianos	number	Pianos	15 per cent
Harmoniums	number	Harmoniums	15 per cent
Organs, pipe	number	Organs—Pipe	25 per cent
other than pipe..	number	Other	15 per cent
Unenumerated	number	Unenumerated	10 per cent
Instruments, optical, except gold and silver spectacles ..	pkgs	Instruments, optical	Free
Instruments—			
Scientific	pkgs	Instruments scientific	Free
Surgical	pkgs	Instruments, surgical	Free
Iron—Bar and rod	tons	Iron—Bar and rod	Free
Bar (ribbed)	tons	Iron—Bar and rod	Free
Brackets	pkgs	Iron brackets	25 per cent
Castings for bedsteads ..	pkgs	Bedsteads	25 per cent
Chain—Cables, $\frac{1}{2}$ in. and upwards, not galvanized ..	tons	Chain cables	Free
Traces, not galvanized	pkgs	Saddlers' ironmongery	Free
Other, not being galvanized	pkgs	Manufactures of metals	25 per cent
Columns	tons	Iron—Columns	40s per ton
Corrugated, not galvanized	pkgs	Unenumerated articles	10 per cent
Curling	pkgs	Unenumerated articles	10 per cent
Crosses, Tees, Bends, Elbows, Nipples, Sockets, Diminishers (wrought), under 6 in. in diameter	tons	Iron—Tubes & Pipes, wrought, under 6 in in diameter	Free
Doors	number	Iron—Doors	25 per cent
Embossing rollers, for graining leather	pkgs	Tools	Free
Fencing and standards ..	tons	Manufactures of metals	25 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Iron—Fish plates	pkgs	Manufactures of metals	25 per cent
Fringes, friezes, and balustrading	pkgs	Manufactures of metals	25 per cent
Galvanized, manufactures	pkgs	Iron, galvanized—Manufactures	25 per cent
Galvanized sheet, plain ..	tons	Iron, galvanized—Plain	Free
Galvanized, corrugated ..	tons	Corrugated	30s per ton
Galvanized iron droppers	pkgs	Galvanized iron droppers	Free
Gates	pkgs	Iron gates	25 per cent
Girders, rolled or riveted	tons	Iron girders	40s per ton
Girder plates, unmanu- factured	tons	Iron girder plates	Free
Graniteware (not hollow- ware or furniture)	pkgs	Iron unenumerated articles	10 per cent
Hoop	tons	Iron hoop	Free
Hoop (tinned)	pkgs	Unenumerated articles	10 per cent
Hoop (galvanized)	tons	Galvanized manufactures	25 per cent
Kibbles	pkgs	Iron—Kibbles	25 per cent
Lasts	pkgs	Iron—Lasts	25 per cent
Ladles	pkgs	Iron—Ladles	25 per cent
Liquor	pkgs	Drugs and chemicals	10 per cent
Ore	tons	Iron—Ore	Free
Pig	tons	Iron—Pig	Free
Pipes and tubes (cast) ..	tons	Iron Pipes and tubes	40s per ton
Pipes and tubes (wrought) 6in. and over in dia- meter	tons	Pipes and tubes	40s per ton
Pipes and tubes (wrought) under 6in. internal dia- meter	pkgs	Pipes (wrought) under 6in. in diameter	Free
Plates	tons	Plates	Free
Plugs	pkgs	Manufactures of metals	25 per cent
Posts	pkgs	Manufactures of metals	25 per cent
Posts, galvanized	pkgs	Galvanized manufactures	25 per cent
Rails for railways and tramways	tons	Iron Rails	Free
Safes	number	Iron safes	25 per cent
Scrap	tons	Iron, scrap	Free
Sheds, in pieces	pkgs	Manufactures of metals	25 per cent
Sheets, perforated	pkgs	Manufactures of metals	25 per cent
Sheet	tons	Iron—Sheet	Free
Tanks (except galvanized corrugated)	number	Iron—Tanks	Free
Tubing cased with brass ..	pkgs	Iron—Tubing, cased	Free
Wire	tons	Iron—Wire	Free
Wire, galvanized	tons	Iron—Wire, galvanized	Free
Ironmongery—Minor articles of, unenumerated	pkgs	Ironmongery, minor articles	Free
Iron wire netting of all kinds ..	pkgs	Iron wire netting	Free
Iron wire, wove	pkgs	Wire netting	Free
Irons, cloth manufacturers'	pkgs	Irons, cloth	Free
hatters'	pkgs	Irons, hatters'	Free
Italian	pkgs	Irons, Italian	Free
smoothing	pkgs	Irons, smoothing	Free
Iron, tailors'	pkgs	Irons, tailors'	Free
Isinglass	pkgs	Drugs and chemicals	10 per cent
Italian cloth lining	pkgs	Italian cloth	Free
gasket	pkgs	Cordage, Other	11s per cwt
irons	pkgs	Irons, Italian	Free
Ivory	pkgs	Ivory	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Ivory black	cwts	Paints, mixed ready for use	4s per cwt
headed carriage nails	pkgs	Carriage trimmings	Free
keys for musical instru- ments	pkgs	Unenumerated articles	10 per cent
Jacket ornaments	pkgs	Drapery and millinery— Enumerated	15 per cent
Jacks, lifting	pkgs	Jacks, lifting	25 per cent
Jams and jellies	lbs	Jams and jellies	3d per lb
Janos waters	pkgs	Mineral water	20 per cent
Japan black	gallons	Varnish	6d. per gallon
fibre	pkgs	Unenumerated articles	10 per cent
wax	pkgs	Vegetable wax	Free
Japannedware	pkgs	Japannedware	25 per cent
Jelly—Concentrated	lbs	Jams and jellies	3d. per lb
Jet cocks	pkgs	Manufactures of metal	25 per cent
Jewellery	pkgs	Jewellery	25 per cent
Jewel cloths	pkgs	Unenumerated articles	10 per cent
Jewsharpes	pkgs	Fancy goods	15 per cent
Joinery	pkgs	Joinery	25 per cent
Joss sticks	pkgs	Fancy goods	15 per cent
Juniper berries	pkgs	Unenumerated articles	10 per cent
Junk	pkgs	Junk	Free
Jute	tons	Jute	Free
Kamptulicon	pkgs	Oil and floor cloth	15 per cent
Kapoc	pkgs	Unenumerated articles	10 per cent
Kerosine	gallons	Oil—Kerosine	3d per gallon
Kettles, copper and brass	pkgs	Kettles and pans—Copper and brass	25 per cent
Kettle bars (tinned)	pkgs	Manufactures of metal	25 per cent
Keys for locks	pkgs	Latches and locks	Free

IMPORTS—continued.

Article.	Quantity to be stated in—	Heading for Entry.	Rate of Duty.
Keys—Brass watch (common)	pkgs	Clocks, watches, &c.	15 per cent
Kibbles, iron	pkgs	Iron kibbles	25 per cent
Kidney links and rings	pkgs	Manufactures of metal	25 per cent
Kitchen ranges	pkgs	Grates, stoves, and ovens	25 per cent
Knife boards	pkgs	Knife boards	25 per cent
Cleaners	pkgs	Knife cleaners	25 per cent
Powder	pkgs	Knife powder	Free
Sharpeners	pkgs	Knife sharpeners	Free
Knitting needles	pkgs	Needles of all kinds	Free
machines	pkgs	Knitting machines	Free
Knives—Castrating	pkgs	Surgical instruments	Free
Chaffcutting	pkgs	Knives, chaffcutting	Free
Curl	pkgs	Unenumerated articles	10 per cent
Drawing	pkgs	Tools—Not enumerated	Free
Farriers'	pkgs	Tools—Not enumerated	Free
Hay	pkgs	Knives, hay	Free
Leather—Machine	pkgs	Knives—Leather, machine	Free
Mining	pkgs	Cutlery	10 per cent
Oyster	pkgs	Tools—Not enumerated	Free
Putty	pkgs	Knives, putty	Free
Saddlers'	pkgs	Knives, saddlers'	Free
Knife sharpener machine for mowers	pkgs	Knife sharpeners	Free
Sheath and belt	pkgs	Cutlery	10 per cent
Shoemakers'	pkgs	Knives, shoemakers'	Free
Table	pkgs	Cutlery	10 per cent
Knobs, metal, for teapots	pkgs	Manufactures of metal	25 per cent
Wooden	pkgs	Woodware	25 per cent
China or glass, for doors	pkgs	Door knobs—Enumerated	Free
Knockers	pkgs	Manufactures of metal	25 per cent
Knitting wool	pkgs	Drapery—Unenumerated	25 per cent
Labels—Sheep	pkgs	Sheep labels	Free
Stationery	pkgs	Stationery—Manufactured	25 per cent
Lace (cotton, silk, wool)	pkgs	Drapery—Enumerated	15 per cent
Laces—Boot leather	pkgs	Boot laces, leather	25 per cent
Other than leather	pkgs	Laces—Other than leather	Free
Leather (for millbands)	pkgs	Leatherware	25 per cent
Lactifer (cattle food)	pkgs	Patent medicines	25 per cent
Ladder web	pkgs	Webbing	Free
Ladles—Iron	pkgs	Iron ladles	25 per cent
Tinned iron	pkgs	Manufactures of metal	25 per cent
Lamps and lampware	pkgs	Lamps and lampware	15 per cent
Lamp chimneys, globes, and shades, cut, engraved, etched, or ground	pkgs	Glassware—Enumerated	20 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Lamp chimneys, globes, and shades—Other	pkgs	Glassware—Not enumerated	15 per cent
Lamp black	cwts	Paints not ready for use	2s per cwt
Lard	pkgs	Unenumerated articles	10 per cent
Lasts—Iron	pkgs	Iron lasts	25 per cent
Wood	pkgs	Lasts—Wood	25 per cent
Laths	number	Wood—Laths	1s per 1,000
Latches—All kinds of	pkgs	Latches and locks	Free
Lathe bands—Leather	pkgs	Leatherware	25 per cent
Other	pkgs	Unenumerated articles	10 per cent
Laughing gas	pkgs	Drugs and chemicals	10 per cent
Lawn tennis	pkgs	Fancy goods	15 per cent
sprinklers	pkgs	Manufactures of metals	25 per cent
Lead—Ore	tons	Ore—Lead	Free
Foil	pkgs	Tin foil	Free
Pig	tons	Lead—Pig	Free
Pipe	cwts	Lead—Pipe	2s 6d per cwt
Red	cwts	Paints not ready for use	2s per cwt
Scrap	tons	Lead—Scrap	Free
Sheet	cwts	Lead—Sheet	2s 6d per cwt
White	cwts	Paints not ready for use	2s per cwt
Leather—Patent, enamelled, kid, hogskins, levant, morocco and imitations thereof	pkgs	Leather—Patent, &c.	Free
American cloth	pkgs	American leather cloth	Free
Bands (round) in the piece	pkgs	Leatherware	25 per cent
Bill cases	pkgs	Leatherware	25 per cent
Blinkers	pkgs	Harness and saddlery	25 per cent
Board	pkgs	Unenumerated articles	10 per cent
Buttons	pkgs	Buttons	Free
Dog collars	pkgs	Leatherware	25 per cent
Gun cases	pkgs	Leatherware	25 per cent
Millbands	pkgs	Leather millbands	25 per cent
Not enumerated	pkgs	Leather—Not enumerated	15 per cent
Roans and skivers	pkgs	Leather—Roans, &c.	10 per cent
Split	pkgs	Leather—Not enumerated	15 per cent
Leather splitting machine, and knife when attached	pkgs	Machinery—Unenumerated	20 per cent
Toecaps	pkgs	Leatherware	25 per cent
Leather and carpet bags and portmanteaux	pkgs	Carpet bags, &c.	25 per cent
Leatherware of every description not enumerated	pkgs	Leatherware	25 per cent
Leggings	pkgs	Leggings	25 per cent
Lemon, Essence of	pkgs	Drugs	10 per cent
Oil of	pkgs	Drugs	10 per cent
Squeezers	pkgs	Unenumerated articles	10 per cent
Lemonade	pkgs	Aerated waters	20 per cent
Lenses—Photographic	pkgs	Scientific instruments	Free
Letter balances	pkgs	Scales, &c.	Free
Letters—Steel stamping	pkgs	Type	Free
Levant ink	pkgs	Ink	Free
Lifting jacks	pkgs	Jacks—Lifting	25 per cent
Lignite	tons	Lignite	Free
Lignozote	pkgs	Drugs and chemicals	10 per cent
Limejuice in bulk	gallons	Limejuice	Free
Aerated	gallons	Limejuice, aerated	1s per gal
Cordials (not spirituous)	gallons	Limejuice cordial (not spirituous)	1s per gal
Lincrusta	pkgs	Unenumerated articles	10 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Linen goods (in the piece)	pkgs	Linen piece goods	Free
Linen handkerchiefs	pkgs	Drapery—Enumerated	15 per cent
Links, split, and shackles.....	pkgs	Manufactures of metals	25 per cent
Link tie-castings	pkgs	Manufactures of metals	25 per cent
Linseed	pkgs	Linseed	Free
Meal	pkgs	Drugs and chemicals	10 per cent
Oil	gallons	Oil—Linseed	6d per gal
Lint	pkgs	Lint	Free
Liquorice—Pipe and fancy	lbs	Confectionery	3d per lb
Stick	pkgs	Drugs and chemicals	10 per cent
Lithographs	pkgs	Works of art	Free
Lithographic stones	pkgs	Lithographic stones	Free
paper	pkgs	Paper—Printing	Free
Lithofracteur	lbs	Lithofracteur	Free
Livestock (not enumerated)	number	Livestock—Other	Free
Liver pads	pkgs	Druggistsware	10 per cent
Live oysters	pkgs	Fresh fish	10 per cent
Loading machines	pkgs	Tools—Not enumerated	Free
Locks and latches—All kinds of	pkgs	Latches and locks	Free
Japaned ..	pkgs	Latches and locks	Free
Locks—Nickel plated	pkgs	Latches and locks	Free
Lozenges—Medicated	pkgs	Patent medicines	20 per cent
Lubricators, glass	pkgs	Glassware—Not enumerated	15 per cent
Macaroni	lbs	Macaroni	2d per lb
Machinery for carding, spinning, weaving, and finishing manu- factures of fibrous material, and cards for such machinery; machinery used in the manu- facture of paper and for felting, including wire cloth and felts; roller machinery and machinery connected therewith not enu- merated for flour milling pur- poses; printing presses and machines; lathes over 3½ tons weight; drilling machines over 2½ tons weight; planing ma- chines over 6 tons weight; punching machines over 7 tons weight; shearing machines over 7 tons weight; plate- bending machines over 5 tons weight; slotting machines over 4 tons weight; shaping ma- chines over 2½ tons weight; bookbinding and ruling ma- chines, except engines and shafting	pkgs	Machinery—Enumerated	Free
Machinery, not enumerated ..	pkgs	Machinery—Not enumerated	20 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Machines—Washing	pkgs	Washing machines	25 per cent
Wringing, of every description	pkgs	Wringers	25 per cent
Machine tools, Engineers', not enumerated	pkgs	Machinery—Not enumerated	20 per cent
Macrame—Cotton or cord	pkgs	Fancy goods	15 per cent
Madder	pkgs	Dye stuffs	Free
Magic inkstands	pkgs	Stationery—Manufactured	25 per cent
Magic lanterns	pkgs	Fancy goods	15 per cent
Magnets	pkgs	Magnets	Free
Maize	100lbs	Grain—Maize, &c.	1s per 100lbs
Maize—Malt	bushels	Malt	2s 6d per bushel
Maize meal	100lbs	Grain—Maize, &c.	1s per 100lbs
Maizena	lbs	Maizena	Free
Malleable iron castings for bed- steads	pkgs	Bedsteads	25 per cent
Mallets	pkgs	Tools—Not enumerated	Free
Malt	bushels	Malt	2s 6d per bushel
extract—Kepler's	pkgs	Patent medicines	20 per cent
extract—Brandt's (being a beverage)	gallons	Beer in bottle	1s per gal
liquid—Bynin's	pkgs	Patent medicines	20 per cent
Nectar	pkgs	Patent medicines	20 per cent
Wine—"Hercules"	pkgs	Beer in bottle	1s per gal
Mandrels	pkgs	Mandrels	25 per cent
Mangles	pkgs	Mangles	25 per cent
Mantelpieces	pkgs	Mantelpieces	25 per cent
Mantles	pkgs	Apparel	25 per cent
Mantle ornaments	pkgs	Drapery—Enumerated	15 per cent
Manures	tons	Manures	Free
Maufactures of metal, not enumerated	pkgs	Maufactures of metal	25 per cent
Maps	pkgs	Maps	Free
Marble—Unwrought	c ft	Marble—Unwrought	1s per cubic foot
Wrought (except slabs for sewing machines)	pkgs	Marble—Wrought	20 per cent
Marine glue	pkgs	Unenumerated articles	10 per cent
Matches and vestas (except safety matches)	gross	Matches and vestas	1s per gross of boxes con- taining 100 matches or under
Matches and vestas (except safety matches)	gross	Matches and vestas	For each ad- ditional 100 or part there- of 1s per gross of boxes
Matches—Safety	pkgs	Matches—Safety	10 per cent
Matchboard for pictures	pkgs	Woodware	25 per cent
Mats, all kinds of	pkgs	Mats	25 per cent
Matting	pkgs	Matting	15 per cent
Mattocks and picks	pkgs	Picks and mattocks	25 per cent
Mattresses	pkgs	Furniture	25 per cent
Mathematical instruments	pkgs	Instruments—Scientific	Free
Maul rings	pkgs	Manufactures of metal	25 per cent
Meal—Wheat	100lbs	Grain—Not enumerated	2s per 100lbs

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Measures—Copper or iron	pkgs	Manufactures of metals	25 per cent
Graduated glass	pkgs	Glassware—Enumerated	20 per cent
Metal	pkgs	Manufactures of metals	25 per cent
Measuring tapes	pkgs	Measuring tapes	Free
Meat—Covers, wire	pkgs	Manufactures of metals	25 per cent
Extract	pkgs	Unenumerated articles	10 per cent
Fresh	pkgs	Unenumerated articles	10 per cent
Hooks	pkgs	Manufactures of metals	25 per cent
In pickle or brine	lbs	Meat—Preserved	2d per lb
Pork	pkgs	Unenumerated articles	10 per cent
Pork (in pickle)	lbs	Pork (in pickle)	3d. per lb
Preserved	lbs	Meat—Preserved	2d per lb
Safes—All kinds of (other than covers)	pkgs	Furniture	25 per cent
Stands	pkgs	Manufactures of metals	25 per cent
Medicinal oil, in bulk	pkgs	Drugs and chemicals	10 per cent
Medicines, patent or so-called, or being subject to a stamp duty in the country from whence exported	pkgs	Medicines—Patent	20 per cent
Medicine chests	pkgs	Druggistsware	10 per cent
Metal forks and spoons (except steel table forks)	pkgs	Metal services	15 per cent
boot protectors	pkgs	Metal boot protectors	Free
heel plates	pkgs	Metal heel plates	Free
lustre	pkgs	Fancy goods	15 per cent
picture cords	pkgs	Manufactures of metals	25 per cent
services	pkgs	Metal services	15 per cent
toe caps	pkgs	Metal toe caps	Free
tubing of lead, tin, and zinc	cwts	Lead pipe	2s 6d per cwt
Metallic horse brushes	pkgs	Brushware	25 per cent
Meters—Gas	pkgs	Machinery—Unenumerated	20 per cent
Water	pkgs	Machinery—Unenumerated	20 per cent
Methylated spirit	gallons	Spirits—Methylated	3s per gal liquid
Metronomes	pkgs	Instruments—Scientific	Free
Microscopes	pkgs	Instruments—Scientific	Free
Millbands (except leather)	pkgs	Unenumerated articles	10 per cent
Millbands—Leather	pkgs	Leather millbands	25 per cent
Millband—Laces	pkgs	Leatherware	25 per cent
Millboards, plain (except asbestos)	pkgs	Cardboards, &c., plain	Free
Milk, preserved, and compounds thereof	lbs	Milk, preserved, &c.	1d per lb
Mills, coffee or malt (not machinery)	pkgs	Manufactures of metal	25 per cent
Mill silk	pkgs	Mill silk	Free
Millstones	number	Millstones	Free
Mining machines	pkgs	Machinery—Unenumerated	20 per cent
Minecmeat (being a sweetmeat)	pkgs	Unenumerated articles	10 per cent
Miners	pkgs	Unenumerated articles	10 per cent
Mining knives	pkgs	Cutlery	10 per cent
Mineral blacking—Moulders' . .	pkgs	Unenumerated articles	10 per cent
waters	pkgs	Mineral waters	20 per cent
wax	lbs	Paraffin and mineral wax	1d per lb
Models (doctors')	pkgs	Unenumerated articles	10 per cent
Molasses	cwts	Molasses	3s per cwt
Hard	cwts	Molasses	3s per cwt
Moleskin clothing and imitations thereof	pkgs	Moleskin clothing, &c.	15 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Mops	pkgs	Mops	Free
Morphia	lbs	Morphia	20s per lb
Hypodermic — Injec- tion of.....	pkgs	Drugs	10 per cent
Mortice lock furniture, and finger plates	pkgs	Mortice furniture	Free
Moss	pkgs	Unenumerated articles	10 per cent
Moulds—Cast iron (for smelting)	pkgs	Castings—Not enumerated	25 per cent
Mould boards, for ploughs	pkgs	Agricultural implements—Not enumerated	15 per cent
Mouldings—Gilt	pkgs	Picture-frame mouldings	Free
Plain, 3in. and under	100 l ft	Wood, viz.—Mouldings	4s per 100ft lineal
over 3in.	100 l ft	Wood, viz.—Mouldings	7s per 100ft lineal
Gold	pkgs	Mouldings—Gold	25 per cent
Mourning paper	pkgs	Stationery—Manufactured	25 per cent
Mountings—Harness	pkgs	Harness—Minor articles	Free
Gilt, in sets, for saddlery.....	pkgs	Harness—Minor articles	Free
Mower and binder combined ..	pkgs	Mower and binder	Free
Mowing machines	pkgs	Agricultural instruments—Not enumerated	15 per cent
Mucilage pearl	pkgs	Drugs	10 per cent
Mufflers (assay furnace)	pkgs	Crucibles	Free
Mungo	pkgs	Hatters' material	Free
Muntz metal	tons	Muntz metal	Free
Muriatic acid	cwts	Acid, muriatic	5s per cwt
Music	pkgs	Music	Free
Musical instruments—Unenu- merated	pkgs	Instruments, Musical—Un- enumerated	10 per cent
Music paper	pkgs	Stationery—Manufactured	25 per cent
Muslins — Plain, fancy, or printed	pkgs	Cotton piece goods	Free
Mustard	lbs	Mustard	3d. per lb
leaves	pkgs	Patent medicines	20 per cent
Myrobolans	pkgs	Myrobolans	Free
Myrbane (nitro-benzole)	pkgs	Perfumery	25 per cent
Nails for copper sheathing	pkgs	Copper nails	Free
Nails	cwt	Nails	2s. per cwt
Galvanized.....	cwt	Nails	2s per cwt
Shoemakers'	pkgs	Shoemakers' nails—Enumerated	Free
Stubs	pkgs	Shoemakers' nails—Enumerated	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Nameplates—Metal	pkgs	Manufactures of metal	25 per cent
Naphtha	gallons	Naphtha	6d per gallon
Natural history cards	pkgs	Natural history cards	Free
Needles—All kinds of	pkgs	Needles	Free
Nets—Fishing	pkgs	Nets—Fishing	Free
Veil or trimming	pkgs	Drapery—Enumerated	15 per cent
Netting—Iron, wire, galvanized	pkgs	Iron wire netting	Free
Nevada, Nickel, and Sonora silverware, being metal services, spoons, and forks	pkgs	Metal services, &c.	15 per cent.
Newspapers—Printed	pkgs	Newspapers—Printed	Free
Neurotone	pkgs	Aerated waters	20 per cent
Nitrate of soda	tons	Soda—Nitrate	Free
Nitre coke	pkgs	Drugs	10 per cent
Nitrous oxide (laughing gas) ..	pkgs	Drugs and chemicals	10 per cent
Note cases.... ..	pkgs	Fancy goods	15 per cent
Nutmackers	pkgs	Manufactures of metal	25 per cent
Nutmegs	lbs	Spice	2d per lb
Nuts (except cocoanuts)	lbs	Nuts	3d per lb
Almonds	lbs	Almonds	3d per lb
Cocoanuts	pkgs	Cocoanuts	Free
Walnuts (except green) ..	lbs	Walnuts	3d per lb
Walnuts (green)	bushels	Fruit—Fresh	1s per bushel
Nuts and bolts, over $\frac{3}{8}$ in diam..	pkgs	Bolts and nuts over $\frac{3}{8}$ in diam	25 per cent
Oakum	pkgs	Oakum	Free
Oars	number	Oars	25 per cent
Outflour	100lbs	Grain and pulse—Not enu- merated	2s per 100lbs
Oatmeal	tons	Oatmeal	40s. per ton
Oats	100lbs	Grain—Oats	2s. 100lbs
Oenan Thylate of ethyl	pkgs	Drugs and chemicals	10 per cent
Oil—Black shale	gallons	Oil—Black shale	Free
Castor, in bulk	gallons	Castor	6d per gallon
Chinese	gallons	Chinese	6d per gallon
Cloth oil	gallons	Cloth oil	Free
Cocoanut	gallons	Cocoanut	Free
Cod, in bulk	gallons	Cod, in bulk	Free
Colza	gallons	Colza	6d per gallon
Cotton seed—refined	gallons	Salad in bulk	2s per gallon
Cotton seed oil—unrefined	gallons	Oil, other	6d per gallon
Gasoline	gallons	Gasoline	6d per gallon
Kerosine	gallons	Kerosine	3d per gallon
Linseed	gallons	Linseed	6d per gallon
Olive, in bulk	gallons	Olive, in bulk	2s. per gallon
Other, not medicinal	gallons	Other	6d per gallon
Palm	gallons	Palm	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Oil—Perfumed	gallons	Perfumery	25 per cent
Rape	gallons	Oil—Rape	6d per gallon
Salad (in bottles)	dozens	Salad—Qrts { Pints { Smaller { sizes {	Imperial or reputed sizes } 4s per dozen 2s per dozen 1s 6d per dozen
Salad, in bulk	gallons	Salad, in bulk	2s per gallon
Seal	gallons	Seal	Free
Sewing machine	gallons	Other	6d per gallon
Sperm	gallons	Whale	Free
Tattoo	gallons	Other	6d per gallon
Whale	gallons	Whale	Free
Oil drums	pkgs	Manufactures of metal	25 per cent
Oiled paper	pkgs	Manufactured stationery	25 per cent
Oil of lemon	pkgs	Drugs and chemicals	10 per cent
Oil of bergamot	pkgs	Perfumery	25 per cent
peppermint	pkgs	Drugs and chemicals	10 per cent
Rhodium	pkgs	Oil of Rhodium	Free
Oil baize	pkgs	Oilbaize	Free
cake	pkgs	Oilcake	Free
and floor cloth	pkgs	Oil and floor cloth	15 per cent
silk	pkgs	Oil silk	Free
Oleographs	pkgs	Oleographs	Free
Olives, including dried salted ..	dozen	Pickles—Quarts { Pints { Smaller { sizes {	Imperial or reputed sizes } 4s per dozen 2s per dozen 1s 6d. per dozen
Onions	cwts	Onions	2s per cwt
Opera glasses	pkgs	Optical instruments	Free
Opium	lbs	Opium	20s per lb
Optical instruments	pkgs	Optical instruments	Free
Orange peel (dried but not otherwise prepared)	pkgs	Unenumerated articles	10 per cent
Ore bags	dozen	Bags—Ore	Free
Ores	tons	Ores (to be enumerated)	Free
Organs—Pipe	number	Organs—Pipe	25 per cent
Other than pipe	number	Other than pipe	15 per cent
Organettes	pkgs	Instruments, Musical— Unenumerated	10 per cent
Orrery	pkgs	Instruments—Scientific	Free
Osiers	pkgs	Osiers	Free
Outside packages, ordinary	—	—	Free
Ovens—Camp	pkgs	Camp ovens	25 per cent
Ovens and parts thereof	pkgs	Grates, &c	25 per cent
Oyster knives	pkgs	Tools—Not enumerated	Free
Oysters—Live	pkgs	Fresh fish	10 per cent
Paints—Mixed ready for use ..	cwts	Paints ready for use	4s per cwt
Not prepared ready for use	cwts	Paints not ready for use	2s per cwt
Gold and silver	pkgs	Fancy goods	15 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Paints—Metallic and enamel ..	pkgs	Fancy goods	15 per cent
Metallic copper	pkgs	Anti-fouling composition	Free
Paint boxes (toy)	pkgs	Paint boxes (toy)	Free
Pain paint	pkgs	Patent medicines	20 per cent
Painters' brush baskets	pkgs	Basketware	25 per cent
Paintings	pkgs	Paintings	Free
Palings	number	Wood, viz.—Palings	6d per 100
Pallet knives	pkgs	Artists' colors, &c.	Free
Palm oil	gallons	Oil, viz.—Palm	Free
Pans—Copper and brass	pkgs	Kettles and pans—Copper and brass	25 per cent
Paper—Albumenised	pkgs	Paper—Albumenised	Free
Bags not printed	cwts	Paper bags—Not printed	10s per cwt
Bags printed	cwts	Paper bags—Printed	15s. per cwt
Blotting	pkgs	Paper—Blotting	Free
Boxes, tea	pkgs	Unenumerated articles	10 per cent
Brief (ruled)	pkgs	Stationery—Manufactured	25 per cent
Calico backed	pkgs	Stationery—Unenumerated	10 per cent
Carbon	pkgs	Manufactured stationery	25 per cent
Cartridge	pkgs	Paper—Printing	Free
Copying	pkgs	Paper—Copying	Free
Colored surface	pkgs	Paper—Colored surface	Free
Curl, not medicated	pkgs	Unenumerated articles	10 per cent
Drawing	pkgs	Paper—Printing	Free
Faintlined	pkgs	Manufactured stationery	25 per cent
Fasteners	pkgs	Paper fasteners	Free
Felt	pkgs	Paper—Felt	Free
Filtering	pkgs	Druggistsware	10 per cent
Flint glazed	pkgs	Paper—Flint glazed	Free
Foil	cwts	Paper—Wrapping	3s 4d per cwt
Gelatine	pkgs	Paper—Gelatine	Free
Gold	pkgs	Stationery—Unenumerated	10 per cent
Hangings	pkgs	Paperhangings	10 per cent
Knives	pkgs	Fancy goods	15 per cent
Linear	pkgs	Paper—Writing	Free
Lithographic	pkgs	Paper—Printing	Free
Marble	pkgs	Paper—Marble	Free
Memo, for union cabinets	pkgs	Paper—Writing	Free
Morocco striped	pkgs	Paper—Morocco striped	Free
Mourning	pkgs	Stationery—Manufactured	25 per cent
Music	pkgs	Stationery—Manufactured	25 per cent
Oiled	pkgs	Manufactured stationery	25 per cent
Patterns	pkgs	Unenumerated articles	10 per cent
Plaid	pkgs	Paper—Plaid	Free
Pressed	pkgs	Unenumerated articles	10 per cent
Pressed, faint lined	pkgs	Stationery—Unenumerated	10 per cent
Pressings	pkgs	Paper—Printing	Free
Printing	pkgs	Paper—Printing	Free
Ruled or printed	pkgs	Stationery—Manufactured	25 per cent
Sensitised	pkgs	Paper sensitised	Free
Silver	pkgs	Stationery—Unenumerated	10 per cent
Slate	pkgs	Paper—Colored surface	Free
Tinfoil	cwts	Paper—Wrapping	3s 4d per cwt
Tissue	cwts	Paper—Tissue	3s 4d per cwt
Tobacco, fumigating ..	pkgs	Unenumerated articles	10 per cent
Tracing	pkgs	Paper—Tracing	Free
Wafer	pkgs	Stationery—Unenumerated	10 per cent
Waxed	pkgs	Paper wrapping	3s 4d per cwt
Wrapping (all kinds of)	cwts	Paper—Wrapping	3s 4d per cwt

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Paper—Writing (except faint-lined)	pkgs	Paper—Writing	Free
Machinery used in the manufacture of (except engines and shafting) ..	pkgs	Machinery—Enumerated	Free
Papier maché ware	pkgs	Fancy goods	15 per cent
Papietries	pkgs	Manufactured stationery	25 per cent
Paraffine wax	lbs	Paraffine and mineral wax	1d per lb
tar	pkgs	Pitch, tar, and resin	Free
Parasols and umbrellas	pkgs	Umbrellas and parasols	20 per cent
Parasol parts (except covers) ..	pkgs	Parasol parts	Free
Parchment	pkgs	Stationery—Unenumerated	10 per cent
Parian marble figures	pkgs	Fancy goods	15 per cent
Passover cakes	lbs	Biscuits	2d per lb
Patent Barley (not being malt) ..	lbs	Patent barley	Free
Doorsprings	pkgs	Springs—Enumerated	Free
Groats	lbs	Patent groats	Free
Medicines	pkgs	Patent medicines	20 per cent
Roller composition	pkgs	Patent roller composition	Free
Wood filling	cwts	Paints not ready for use	2s per cwt
Peaflour	lbs	Peaflour	Free
Peanuts or groundnuts	100lbs	Grain—Not enumerated	2s per 100lbs
Pearl barley	lbs	Barley—Pearl	Free
Pearlash	pkgs	Pearlash	Free
Peas	100lbs	Grain—Beans and peas	2s per 100lbs
split	lbs	Peas—Split	Free
Peat	pkgs	Unenumerated articles	10 per cent
Peel cutters	pkgs	Manufactures of metal	25 per cent
Peel, drained	lbs	Fruits—Candied	3d per lb
Peelers (fruit and vegetable) ..	pkgs	Manufactures of metal	25 per cent
Pegs—Clothes	pkgs	Woodware	25 per cent
Pegwood	pkgs	Pegwood	Free
Pelargonate of ethyl	pkgs	Drugs and chemicals	10 per cent
Pen brushes	pkgs	Stationery—Manufactured	25 per cent
Pencils—Carpenters'	pkgs	Pencils—Carpenters'	Free
Except carpenter's ..	pkgs	Stationery—Manufactured	25 per cent
Sharpeners	pkgs	Tools—Not enumerated	Free
Slate	pkgs	Pencils—Slate	Free
Pencil-cases	pkgs	Fancy goods	15 per cent
Pencil-holders (school)	pkgs	Penholders	Free
Penelope canvas	pkgs	Penelope canvas	Free
Pens	pkgs	Pens	Free
Penholders (except fancy)	pkgs	Penholders	Free
fancy	pkgs	Fancy goods	15 per cent
Pepsine porci	pkgs	Drugs	10 per cent
Pepper	lbs	Pepper	2d per lb
Peppermint, Oil of	pkgs	Drugs and chemicals	10 per cent
Essence of	pkgs	Drugs and chemicals	10 per cent
Pepper refuse	lbs	Pepper	2d per lb
Perambulators	pkgs	Carriages, &c.—Not enumerated	25 per cent
Percussion caps	pkgs	Ammunition	10 per cent
Perfumery	pkgs	Perfumery	25 per cent
Perfumed oil	pkgs	Perfumery	25 per cent
Perry and cider	gallons	Cider and perry	1s per gallon
Pessaries	pkgs	Druggistsware	10 per cent
Pestles and mortars, all kinds ..	pkgs	Unenumerated articles	10 per cent
Petroleum test instruments	pkgs	Instruments—Scientific	Free
Petticoat—Woollen material ..	pkgs	Woollen dress piece goods	10 per cent
Phormium tenax, N.Z.	tons	Flax—Phormium tenax	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Phosphorus	pkgs	Phosphorus	Free
Phosphorised wheat	pkgs	Unenumerated articles	10 per cent
Photographs (not fancy goods) ..	pkgs	Unenumerated articles	10 per cent
bound as albums ..	pkgs	Fancy goods	15 per cent
Photographic camera	pkgs	Camera—Photographic	Free
dry plates	pkgs	Dry plates	Free
Photographic studio furniture ..	pkgs	Furniture	25 per cent
Pianofortes	number	Pianos	15 per cent
Pickets (palings)	number	Wood—Palings	6d per 100
Pickles	dozens	Pickles—Quarts Pints Smaller sizes Imperial or reputed sizes	4s per dozen 2s per dozen 1s 6d per dozen
Pickle bottles	pkgs	Glassware—Enumerated	20 per cent
Picks and mattocks	pkgs	Picks, &c.	25 per cent
Picture cards (school)	pkgs	Picture cards—School	Free
calendars (all kinds of) ..	pkgs	Manufactured stationery	25 per cent
lesson cards	pkgs	Picture cards—School	Free
frames (except for public institutions)	pkgs	Picture frames	25 per cent
frame mouldings (except gold and solid polished wood)	pkgs	Picture frame mouldings	Free
nails, fancy heads	pkgs	Furniture	25 per cent
cord—Metal	pkgs	Manufactures of metal	25 per cent
rod fittings (all kinds of)	pkgs	Manufactures of metal	25 per cent
Pigs	number	Livestock—Pigs	2s each
Pig iron	tons	Iron—Pig	Free
lead	tons	Lead—Pig	Free
Pill machines	pkgs	Druggistsware	10 per cent
Pile shoes (wrought iron)	pkgs	Manufactures of metal	25 per cent
Pilchards (except in pickle or brine)	lbs	Fish—Sardines	1d per lb
Pimento	lbs	Spice	2d per lb
Pineapples, fresh (preserved in tins)	lbs	Preserved fruit	2d per lb
Pins	pkgs	Pins	Free
Pins—Safety, toilet, and hair (not fancy)	pkgs	Pins	Free
Pipes—Tobacco	pkgs	Tobacconistsware	15 per cent
Pipe of lead, tin, and zinc	cwts	Lead pipe	2s 6d per cwt
Pipes—Iron (except wrought, under 6in. diameter) ..	tons	Iron pipes and tubes	40s per ton
Iron, wrought, under 6in. internal diameter)	pkgs	Pipes—Iron, wrought, under 6in internal diameter	Free
Pipe—Lead	cwts	Lead—Pipe	2s 6d per cwt
Pistols and revolvers	pkgs	Arms	10 per cent
Pistols, Air	pkgs	Arms	10 per cent
Pitch, tar, and resin	pkgs	Pitch, tar, and resin	Free
Plated bridle fronts	pkgs	Harness—Minor articles	Free
hames	pkgs	Hames	Free
harness furniture, in sets	pkgs	Harness—Minor articles	Free
nails	cwts	Nails	2s per cwt
Saddlers' ironmongery ..	pkgs	Saddlers' ironmongery	Free
Plate glass, not silvered	pkgs	Glass—Plate and sheet—Not enumerated	15 per cent
Plate glass, silvered	pkgs	Glass—Silvered	25 per cent
Plate—Iron	tons	Iron, viz., plate	Free
Plate and platedware, not enu- merated	pkgs	Plate and platedware—Not enumerated	25 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Plates, hot water, earthenware, or tin	pkgs	Unenumerated articles	10 per cent
Plans and tracings (working) ..	pkgs	Unenumerated articles	10 per cent
Plants—Machinery (with ma- chines)	pkgs	Works of art	Free
Planes and plane-irons	pkgs	Tools—Not enumerated	Free
Plants and trees	pkgs	Plants and trees	Free
Planks (not exceeding 4in. thick)	loads	Wood—Planks	2s 6d per load 40 c
Planks (cut for picture backs under size of boards)	pkgs	Woodware	25 per cent
Plasters—Court, strapping, and sticking	pkgs	Druggistsware	10 per cent
Plaster of Paris	barrels	Plaster of Paris	3s per barrel
Plate powder	pkgs	Polishing powder	25 per cent
Platinum or porcelain chemical apparatus	pkgs	Chemical apparatus	Free
Pliers	pkgs	Pliers	25 per cent
Ploughs	pkgs	Agricultural implements—Not enumerated	15 per cent
Plough and scarifier shares	pkgs	Ploughshares	15 per cent
Plough wheels	pkgs	Agricultural implements—Not enumerated	15 per cent
Plush hoods (hatters' materials)	pkgs	Hatters' materials	Free
Plushes	pkgs	Drapery and millinery—Enu- merated	15 per cent
Plush and leather frames	pkgs	Fancy goods	15 per cent
Plumbago	pkgs	Unenumerated articles	10 per cent
Plummer blocks and brasses....	pkgs	Plummer blocks, &c.	25 per cent
Plum puddings	pkgs	Unenumerated articles	10 per cent
Polishing paste and powders....	pkgs	Polishing paste, &c.	25 per cent
Pollard	100lbs.	Grain, &c.—Pollard	2s per 100lbs
Pomades	pkgs	Perfumery	25 per cent
Portmanteaux	pkgs	Portmanteaux	25 per cent
Portmanteau frames and studs..	pkgs	Manufactures of metals	25 per cent
handles	pkgs	Portmanteaux	25 per cent
Portable forges, with bellows ..	pkgs	Bellows with forges	25 per cent
engines	pkgs	Engines—Portable	Free
Pork—Fresh	pkgs	Unenumerated articles	10 per cent
In pickle	lbs	Pork in pickle	3d per lb
Porter—In bulk	gallons	Beer—In bulk	1s per gallon
In bottle	gallons	In bottle	1s per gallon
Post and rails, wood	number	Unenumerated articles	10 per cent
Posting and handbills	pkgs	Stationery—Manufactured	25 per cent
Potatoes	cwt	Potatoes	1s per cwt
Potash—Canadian	cwt	Potash—Canadian	Free
Potted ham	lbs	Ham	4d per lb
and chicken	lbs	Preserved meats	2d per lb
Pounce	pkgs	Unenumerated articles	10 per cent
Powder—Sporting	lbs	Powder—Sporting	3d per lb
Blasting	lbs	Blasting	Free
Powder flasks—Metal	pkgs	Manufactures of metal	25 per cent
Precious stones, unset	pkgs	Precious stones	Free
Preserve-jars, glass	pkgs	Glassware—Enumerated	20 per cent
Presses—Hydraulic	pkgs	Hydraulic presses	25 per cent
Hay	pkgs	Hay presses	20 per cent
Copying and embossing	pkgs	Copying and embossing presses	25 per cent
Pressure gauges	pkgs	Unenumerated articles	10 per cent
Preserves	lbs	Preserves	3d per lb
Preserved meat	lbs	Meat—Preserved	2d per lb
vegetables	lbs	Vegetables—Preserved	2d per lb

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Priestman's cranes.....	pkgs	Hoists and lifts	25 per cent
Printing ink	pkgs	Ink	Free
presses and machines..	pkgs	Machinery—Enumerated	Free
machine tape	pkgs	Webbing	Free
machine blanketing ..	pkgs	Woollen piece goods	15 per cent
Printed books	pkgs	Books—Printed	Free
Puleware, such as basins, dip- pers, and jugs....	pkgs	Unenumerated articles	10 per cent
such as card trays and pin bowls....	pkgs	Fancy goods	15 per cent
Pulleys	pkgs	Pulleys	25 per cent
Pulleys—Axle	pkgs	Pulleys	25 per cent
Pulley sheaves	pkgs	Pulley sheaves	25 per cent
Pumps	pkgs	Machinery—Unenumerated	20 per cent
Pumice stone	pkgs	Unenumerated articles	10 per cent
Punching machines, 7 tons weight and under	pkgs	Punching machinery—Enu- merated	25 per cent
Punching machines, over 7 tons weight.....	pkgs	Machinery—Enumerated	Free
Purses	pkgs	Fancy goods	15 per cent
Putty	pkgs	Putty	Free
Putty knives	pkgs	Knives—Putty	Free
Quarry mauls and picks	pkgs	Quarry mauls, &c.	25 per cent
Quartering	loads	Wood—Quartering	2s 6d load 40 c ft
Quicksilver	bottles	Quicksilver	Free
Quilts	pkgs	Quilts	15 per cent
Quinine, other than patent	pkgs	Drugs	10 per cent
Quoits	pkgs	Manufactures of metal	25 per cent
Rabbit exterminators	pkgs	Machinery—Unenumerated	20 per cent
Rabbit traps and chains	pkgs	Rabbit traps	Free
Rackarock	lbs	Dynamite	Free
Raddle	pkgs	Raddle	Free
Rain gauges (iron, glass, or tin)	pkgs	Instruments—Scientific	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Raisins	lbs	Raisins	2d per lb
Rails—Iron, for rail and tram- ways	tons	Iron—Rails	Free
Rakes, garden	pkgs	Tools—Not enumerated	Free
horse	pkgs	Agricultural implements—Not enumerated	15 per cent
hay, hand	pkgs	Agricultural implements—Not enumerated	15 per cent
Ranges and parts thereof	pkgs	Grates, &c.	25 per cent
Rape oil	gallons	Oil—Rape	6d per gallon
Raspberry pulp	lbs	Fruit pulp	4d per lb
vinegar	pkgs	Cordials, not spirituous	20 per cent
Rattans	bundles	Rattans	Free
Rawhide rope	pkgs	Unenumerated articles	10 per cent
Razor strops	pkgs	Unenumerated articles	10 per cent
Reading glasses	pkgs	Optical instruments	Free
Reaping hooks	pkgs	Hooks, reaping	Free
machines	pkgs	Agricultural implements—Not enumerated	15 per cent
Recappers and fillers for cartridges	pkgs	Tools—Not enumerated	Free
Red lead	cwt	Paint not ready for use	2s per cwt
Refrigerators	pkgs	Refrigerators	25 per cent
Rennet	pkgs	Unenumerated articles	10 per cent
Resin	pkgs	Pitch, tar, and resin	Free
Reticules or fancy hand bags ..	pkgs	Fancy goods	15 per cent
Ribbons	pkgs	Drapery and millinery—Enu- merated	15 per cent
Rice	cwt	Rice	3s per cwt
Rice imported into any bonded warehouse and manufactured into Starch therein	cwt	Rice for starch making	Free
Rice flour	cwt	Rice flour	3s per cwt
offal	cwt	Rice (offal)	Free
malt	bush	Malt	2s 6d per bush
Rivets, iron (other than shoe- makers')	pkgs	Rivets—Enumerated	Free
iron (shoemakers')	pkgs	Shoemakers' nails—Enumerated	Free
brass	pkgs	Shoemakers' nails—Enumerated	Free
steel, iron, or galvanized	pkgs	Rivets—Enumerated	Free
tinmans'	pkgs	Rivets—Enumerated	Free
Rizine	pkgs	Unenumerated articles	10 per cent
Roans and skivers	pkgs	Leather—Roans and skivers	10 per cent
Robes—unmade (cotton)	pkgs	15 per cent. on half value as drapery—Unenumerated	Half value free
Robes—unmade (woollen)	pkgs	15 per cent on half value as drapery—Unenumerated	10 per cent on half value as woollen dress piece goods
Robes—unmade (silk)	pkgs	Drapery—Enumerated	15 per cent
Robinetts	pkgs	Unenumerated articles	10 per cent
Rocking horses	pkgs	Fancy goods	15 per cent
Rogo	pkgs	Drugs and chemicals	10 per cent]
Roller composition	pkgs	Patent roller composition	Free
Rollers, garden	pkgs	Garden rollers	25 per cent
Roller machinery for flour mill- ing purposes (except engines and shafting)	pkgs	Machinery—Enumerated	Free
Roofing composition (burnt lime)	pkgs	Unenumerated articles	10 per cent
Rope (see cordage)			

IMPORTS—continued.

Article.	Quantity to re- Stated in—	Heading for Entry.	Rate of Duty.
Rope, steel wire (not being fencing wire)	tons	Cordage—Steel	Free
Rosaries	pkgs	Fancy goods	15 per cent
Rosettes	pkgs	Drapery—Enumerated	15 per cent
Rough tanned goat, sheep, or split sheep skins for manufac- ture of free leathers	pkgs	Leather, patent, &c.	Free
Royal cord, woollen	pkgs	Woollen piece goods	15 per cent
Royal cord, cotton	pkgs	Cotton piece goods	Free
Rubber stamps complete	pkgs	Indiarubber stamps	Free
stamp handles (metal) ..	pkgs	Indiarubber stamps	Free
Rugs	pkgs	Rugs	15 per cent
Rufflings	pkgs	Drapery and millinery—Enu- merated	16 per cent
Rulers	pkgs	Stationery—Manufactured	25 per cent
Rum, Essence of	pkgs	Drugs and chemicals	10 per cent
Russian bolt rope yarn	cwts	Russian yarn	Free
Sack trucks	pkgs	Carriages—Not enumerated	25 per cent
Saddlers' bindings	pkgs	Saddlers' bindings	Free
Saddle cloths	pkgs	Saddlery and harness	25 per cent
soap	lbs	Fancy soap	4d per lb
trees	pkgs	Saddletrees	25 per cent
girths, made up	pkgs	Saddlery and harness	25 per cent
Saddlery and harness, made up	pkgs	Saddlery and harness	25 per cent
Saddlers' ironmongery	pkgs	Saddlers' ironmongery	Free
knives	pkgs	Knives, Saddlers'	Free
housings	pkgs	Saddlers' bindings	Free
Safes, iron	number	Safes, iron	25 per cent
Safety matches	pkgs	Matches—Safety	10 per cent
Sago	lbs	Sago	Free
Sago flour	pkgs	Unenumerated articles	10 per cent
Sails—New	pkgs	Sails—New	25 per cent
Old (being tarpaulins) ..	pkgs	Tents and tarpaulins	20 per cent
Salad oil	dozens	Oil—Salad—Quarts { Imperial Pints { or Smaller { reputed sizes } dozen } dozen	4s per dozen 2s per dozen 1s 6d per dozen
In bulk	gallons	Oil—Salad, in bulk	2s per gallon
Sal-ammoniac	pkgs	Drugs	10 per cent
Salmon—Preserved	lbs	Fish—Preserved	2d per lb
Salt	tons	Salt	25s per ton
Rock	tons	Salt—Rock	Free
Rollers and brackets	pkgs	Unenumerated articles	10 per cent
Sea	pkgs	Drugs	10 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Saltpetre	pkgs	Saltpetre	Free
Salt beef	lbs	Meat—Preserved	2d per lb
Celery	pkgs	Unenumerated articles	10 per cent
Pork	lbs	Meat—Pork in pickle	3d per lb
Sand—Black	pkgs	Black sand	Free
Sandpaper	pkgs	Emery paper	Free
Sapolio	lbs	Soap, other than fancy	1d per lb
Sardines (except in pickle or brine)	lbs	Fish—Sardines	1d per lb
Sarsaparilla (not containing more than 25 per cent of proof spirit)	gallons	Sarsaparilla	6s per gallon
Sash fasteners and lifts	pkgs	Sash fasteners	Free
frames	pkgs	Woodware	25 per cent
lines	cwt	Cordage—Other	11s per cwt
weights	pkgs	Sash weights	25 per cent
Sashes, up to and including 1 $\frac{1}{4}$ inches	pair	Sashes, up to 1 $\frac{1}{4}$ inches	4s per pair
over 1 $\frac{1}{4}$ inches	pair	Sashes, over 1 $\frac{1}{4}$ inches	6s per pair
lead, iron, or zinc, with glass	pkgs	Glassware—Not enumerated	15 per cent
Satins	pkgs	Drapery—Enumerated	15 per cent
Sauces	dozen	Sauces—Quarts Pints Smaller sizes Imperial or reputed sizes	4s per dozen 2s per dozen 1s 6d. per dozen
Sausage machines, all kinds of skins	pkgs	Machinery—Unenumerated	20 per cent
Saws—Band	pkgs	Unenumerated articles	10 per cent
Hand and pit	pkgs	Machinery—Not enumerated	20 per cent
Other	pkgs	Tools—Not enumerated	Free
Scales, balances, and weights— Not enumerated	pkgs	Machinery—Unenumerated	20 per cent
Scarborough trunks	pkgs	Scales—Not enumerated	Free
Scarifiers	pkgs	Portmanteaux, &c	25 per cent
Scarifier and plough shares	pkgs	Agricultural implements—Not enumerated	15 per cent
Scientific Instruments	pkgs	Ploughshares, &c	15 per cent
Scissors	pkgs	Instruments—Scientific	Free
Scrapers, ship	pkgs	Cutlery	10 per cent
Scrapers, door	pkgs	Tools—Not enumerated	Free
Scrap iron	tons	Furniture	25 per cent
lead	tons	Iron—Scrap	Free
Screws, all kinds of	cwts	Lead—Scrap	Free
Scythes	pkgs	Screws	2s per cwt
Scythe handles	pkgs	Scythes	Free
Sea salt	pkgs	Scythe handles	Free
Seal oil	gallons	Drugs	10 per cent
Sealing wax	pkgs	Oil—Seal	Free
Sebacate of ethyl	pkgs	Stationery—Manufactured	25 per cent
Seeds—Anise	pkgs	Drugs and chemicals	10 per cent
Canary	pkgs	Seeds—Unenumerated	10 per cent
Chicory	pkgs	Unenumerated articles	10 per cent
Chili	lbs	Unenumerated articles	10 per cent
Garden	pkgs	Spices	2d per lb
Grass	pkgs	Bulbs and seeds—Garden	Free
Hemp	pkgs	Seeds—Grass	Free
Lucerne	lbs	Unenumerated articles	10 per cent
Melon (peeled)	pkgs	Seeds—Grass	Free
Mustard	pkgs	Unenumerated articles	10 per cent
		Bulbs and seeds—Garden	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Seeds—Rape	pkgs	Unenumerated articles	10 per cent
Unenumerated	pkgs	Unenumerated articles	10 per cent
Seltzogenes	pkgs	Glassware—Not enumerated	15 per cent
Seltzerwater	pkgs	Mineral waters	20 per cent
Semoline	100lbs.	Grain, &c., not enumerated	2s. per 100lbs.
Sensitised paper	pkgs	Sensitised paper	Free
Serges, dress piece	pkgs	Serges, dress piece	10 per cent
Serges in the piece	pkgs	Serges in the piece	15 per cent
Sewing machines and slabs	pkgs	Sewing machines	Free
Sewing cotton	pkgs	Cotton thread, sewing	Free
silk	pkgs	Sewing silk	Free
twine	pkgs	Sewing twine	Free
Sewing-machine oil	gallons	Oil—Other	6d per gallon
Shafting, cold, rolled, or turned	pkgs	Shafting	25 per cent
couplings	pkgs	Shafting	25 per cent
planished	pkgs	Shafting	25 per cent
Shafts, in the rough	loads	Wood—Quartering	2s 6d per load of 40 cub ft
dressed	pkgs	Woodware	25 per cent
Shaft tips	pkgs	Shaft tips	Free
Ships' logs, patent	pkgs	Instruments—Scientific	Free
Ship slush	tons	Tallow	Free
Shoehorns	pkgs	Unenumerated articles	10 per cent
Shale	tons	Shale	Free
Shares—Plough and scarifier ..	pkgs	Ploughshares	15 per cent
Shark hooks	pkgs	Manufactures of metal	25 per cent
Shawls	pkgs	Apparel	25 per cent
Shears	pkgs	Shears	Free
Sheaves	pkgs	Sheaves	25 per cent
Sheep labels	pkgs	Sheep labels	Free
Sheep dip and wash	pkgs	Sheep dip and wash	Free
Sheep	number	Live Stock—Sheep	6d each
Sheet iron	tons	Iron—Sheet	Free
lead	cwts	Lead—Pipe and sheet	2s 6d per cwt
glass, not enumerated ..	pkgs	Glass, plate and sheet—Not enumerated	15 per cent
Shellac	pkgs	Shellac	Free
Shingles	number	Wood—Shingles	6d per 1,000
Shirts of all kinds	pkgs	Apparel	25 per cent
Shoe horns, all kinds of	pkgs	Unenumerated articles	10 per cent
Shoemakers' knives	pkgs	Knives—Shoemakers'	Free
Shoemakers' nails — Sparrow bills, wrought and cast tips, bright and black mal. hobs, wrought hobs, nuggets, Hun- garians, cut sprigs, steel bills, tangles, iron and brass rivets..	pkgs	Shoemakers' nails	Free
Shoe pegs	pkgs	Shoe pegs	Free
Shooks	pkgs	Woodware	25 per cent
Shop twine and cord	lbs	Twines and cord	2d per lb
Shot	cwts	Shot	2s 6d per cwt
Shovels and spades	pkgs	Shovels and spades	Free
Show cards (other than enamelled iron or tin) printed as advertise- ments	pkgs	Manufactured stationery	25 per cent
Sickles	pkgs	Sickles	Free
Sieves	pkgs	Sieves	25 per cent
Silicate of soda	tons	Soda—Silicate	Free
Silicated boxes	pkgs	Woodware	25 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Silk, and manufactures thereof, being piece goods, containing 5 per cent. of silk not enu- merated (except mill, sewing, and fags)	pkgs	Drapery—Enumerated	15 per cent
Silk crewel	pkgs	Sewing silk	Free
arrasene	pkgs	Sewing silk	Free
embroidery	pkgs	Sewing silk	Free
fags	pkgs	Silk fags	Free
mill	pkgs	Mill silk	Free
rosettes	pkgs	Drapery—Enumerated	15 per cent
stockings and kneecaps	pkgs	Druggists'ware	10 per cent
Silverware	pkgs	Silverware	25 per cent
Singlesticks	pkgs	Fancy goods	15 per cent
Size, Cannon's concentrated ..	lbs	Glue	2d per lb
Skates	pkgs	Fancy goods	15 per cent
Skewer—Metal	pkgs	Manufactures of metal	25 per cent
Skins—Goat, rough tanned for manufacture of free leathers..	pkgs	Leather—Patent	Free
*Skins, raw	pkgs	Hides and skins—Raw	Free
Skirtings	100 lin. ft.	Wood—Skirtings	7s 100 lin. ft
Skittles	pkgs	Woodware	25 per cent
Skivers and roans	pkgs	Leather—viz., Skivers and roans	10 per cent
Slate pencils	pkgs	Pencils—Slate	Free
Slates—Book	pkgs	Stationery—Manufactured	25 per cent
Roofing	number	Slates—Wrought	20 per cent
School	pkgs	Slates—School	Free
Unwrought	cubic feet	Slates—Unwrought	1s per cub ft
Wrought	pkgs	Slates—Wrought	20 per cent
Sleepers—Railway	number	Wood—Sleepers, railway	Free
Slippers	pkgs	Boots and shoes—Not enu- merated	25 per cent
Slipper uppers	pkgs	Slipper uppers	25 per cent
Slot irons, for carriage building..	pkgs	Slot irons	Free
Slops and apparel, except mole clothing and imitations thereof	pkgs	Apparel and slops	25 per cent
Smoothing irons	pkgs	Irons—Smoothing	Free
Snap, tinned	pkgs	Saddlers' ironmongery	Free
Snuff	lbs	Tobacco—Snuff	6s per lb
Soap, other than fancy	lbs	Soap, other than fancy	1d per lb
Soap, arsenical	pkgs	Drugs and chemicals	10 per cent
monkey brand	lbs	Soap, other than fancy	1d per lb
carbolic disinfectant	lbs	Fancy soap	4d per lb
Castile	pkgs	Drugs and chemicals	10 per cent
Cuticura	lbs	Fancy soap	4d per lb
"Electric"	lbs	Fancy soap	4d per lb
Extract of	lbs	Soap, Extract of	2d per lb
Fancy and scented	lbs	Soap—Fancy	4d per lb
Gall	pkgs	Drugs	10 per cent
Powders	lbs	Soap powder	2d per lb
Saddle	pkgs	Fancy soap	4d per lb
Silversmiths'	pkgs	Polishing paste	25 per cent
Sock lining	pkgs	Sock lining	Free
Socking—Cork	pkgs	Cork socking	Free
Soda—Ash	tons	Soda—Ash	Free
Carbonate	tons	Soda—Crystals	40s per ton
Soda—Caustic	tons	Soda—Caustic	Free
Crystals	tons	Soda—Crystals	40s per ton

*Enumerate whether goat, sheep, &c.

IMPORTS—continued.

Article.	Quantity to be stated in—	Heading for Entry.	Rate of Duty.
Soda—Nitrate.....	tons	Soda—Nitrate	Free
Silicate	tons	Soda—Silicate	Free
Soda-water	pkgs	Aerated water	20 per cent
Sofa springs	pkgs	Springs—Enumerated	Free
Soft-soap (perfumed)	lbs	Fancy soap	4d per lb
Soluble blue	pkgs	Dyestuffs	Free
Solder	pkgs	Unenumerated articles	10 per cent
Sorghum seed	pkgs	Seeds—Grass	Free
Soup, preserved	lbs	Soup, preserved	2d per lb
Spades and shovels	pkgs	Tools—Not enumerated	Free
Spars	loads	Wood—Spars	2s 6d per load 40 cub ft
Specie, coin	pkgs	Specie—Coin	Free
Specimens of Natural History ..	pkgs	Specimens of Natural History	Free
Spectacles (except gold or silver)	pkgs	Spectacles	Free
(gold or silver)	pkgs	Spectacles—Gold or silver	15 per cent
Sperm oil	gallons	Oil—Whale	Free
Spirit, coloring (not spirituous)	pkgs	Unenumerated articles	10 per cent
Spices	lbs	Spices	2d per lb
Spikes (nails)	cwts	Nails	2s per cwt
Spinning machinery (except engines and shafting)	pkgs	Machinery—Enumerated	Free
Spirit-levels	pkgs	Spirit-levels	Free
Spirits—Brandy	gallons	Spirits—Brandy	14s per proof gallon
Brandy coloring, con- taining 35 per cent of spirit	gallons	Spirits—Other	14s per liquid gallon
Cordials and liqueurs ..	gallons	Spirits—Cordials and liqueurs	14s per liquid gallon
For fortifying wine, the produce of the pro- vince (on all kinds)	gallons	Spirits for fortifying	2s 6d per proof gallon
Geneva	gallons	Spirits—Geneva	14s per p gal
Gin	gallons	Spirits—Gin	14s per p gal
Methylated	gallons	Spirits—Methylated	3s per liquid gallon
Of wine	gallons	Spirits of Wine	14s per proof gallon
Other	gallons	Spirits, Other	14s per p gal
Perfumed	gallons	Spirits—Perfumed	24s per p gal
Rum	gallons	Spirits—Rum	14s per p gal
Whisky	gallons	Spirits—Whisky	14s per p gal
Spirit of salts	cwts	Acid—Muratic	5s per cwt
Split-peas	lbs	Peas—Split	Free
rings	pkgs	Manufactures of metals	25 per cent
Spilts of all kinds	pkgs	Druggistsware	10 per cent
Spokes—Dressed	pkgs	Woodware	25 per cent
In the rough	number	Wood—Spokes in the rough	Free
Sawn	loads	Wood—Quartering	2s 6d per 40 cub feet
Sponge	pkgs	Druggistsware	10 per cent
Spoons, metal	pkgs	Metal spoons	15 per cent
Bone	pkgs	Unenumerated articles	10 per cent
Sporting powder	lbs	Gunpowder—Sporting	3d per lb
Spray producer	pkgs	Druggistsware	10 per cent
Springs, door, sofa, and chair ..	pkgs	Springs—Enumerated	Free
Spruce beer	gallons	Beer, in bulk	1s per gal
Spurs	pkgs	Manufactures of metals	25 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Spun yarn (except raw yarn) ..	cwts	Cordage—Other	11s per cwt
Stain, wood	pkgs	Drugs and chemicals	10 per cent
Stair rods and eyes	pkgs	Furniture	25 per cent
Stamps—Indiarubber	pkgs	Indiarubber stamps	Free
Staples	pkgs	Staples	25 per cent
Staple fasteners	pkgs	Paper fasteners	Free
Stays, casement	pkgs	Manufactures of metals	25 per cent
Starch	lbs	Starch	2d per lb
Stationery cases	pkgs	Fancy goods	15 per cent
Stationery files	pkgs	Stationery—Manufactured	25 per cent
Labels	pkgs	Stationery—Manufactured	25 per cent
Manufactured	pkgs	Stationery—Manufactured	25 per cent
Posting and hand- bills	pkgs	Stationery—Manufactured	25 per cent
Unenumerated	pkgs	Stationery—Unenumerated	10 per cent
Staves	pkgs	Woodware	25 per cent
in the rough	number	Wood—Staves, in the rough	Free
Staybands	pkgs	Apparel	25 per cent
Staybushs	pkgs	Staybushs	Free
Steam inhalers	pkgs	Druggistsware	10 per cent
Stearine	lbs	Stearine	1d per lb
Steel columns	tons	Columns	40s per ton
for skirts and bodices....	pkgs	Drapery—Enumerated	15 per cent
Steel bar, hoop, rod, rails, and sheet	cwts	Steel bar, &c.	Free
fencing wire	tons	Steel fencing wire	Free
forks, table	pkgs	Cutlery	10 per cent
standards and droppers ..	tons	Steel standards	Free
cranks and tires, in the rough, for railways and tramways	pkgs	Steel cranks and tires in the rough	Free
plough and scarifier shares	pkgs	Ploughshares	15 per cent
wire rope	tons	Cordage—Steel wire	Free
Steels	pkgs	Knife-sharpeners	Free
Steelyards	pkgs	Scales, &c.	Free
Stencil inks or stencil combination	pkgs	Stationery—Manufactured	25 per cent
Stereoscopes	pkgs	Fancy goods	15 per cent
Stereoscopic views	pkgs	Fancy goods	15 per cent
Stereo. blocks	pkgs	Type	Free
Stone—Wrought	pkgs	Stone—Wrought	20 per cent
Unwrought, for building	cubic feet	Stone—Unwrought	1s per cubic foot
Stone ballast—Not enumerated	tons	Ballast	Free
Stones—Grind	pkgs	Grindstones	Free
Lithographic	pkgs	Lithographic stones	Free
Stoneware	pkgs	Stoneware	20 per cent
Stoppers, Glass—Ordinary ..	pkgs	Glassware—Unenumerated	15 per cent
Ebonite and vulcanite	pkgs	Bottle stoppers—Enumerated	Free
Stoves, and parts thereof	pkgs	Grates, stoves, &c.	25 per cent
Strap shoes	pkgs	Boots—Unenumerated	25 per cent
Strawboards, plain	pkgs	Cardboards, &c.	Free
Straw elevator (improved)	pkgs	Agricultural implements—Not enumerated	15 per cent
Street-sweeping machines	number	Machinery—Unenumerated	20 per cent
String—Boxes (cast or wrought iron)	pkgs	Manufactures of metals	25 per cent
Strychnine	pkgs	Strychnine	Free
Stubbing	pkgs	Unenumerated articles	10 per cent
Stump and finger joints	pkgs	Stump joints	Free

IMPORTS—continued.

Article.	Quantity to be stated in—	Headidg for Entry.	Rate of Duty.
Subarate of ethyl	pkgs	Drugs and chemicals	10 per cent
Sugar	cwts	Sugar	3s per cwt
invert	cwts	Glucose	6s per cwt
candy	lbs	Confectionery	3d per lb
of milk	pkgs	Drugs and chemicals	10 per cent
Sulphate of ammonia	pkgs	Drugs and chemicals	10 per cent
copper	pkgs	Sulphate of copper	Free
magnesia	pkgs	Drugs and chemicals	10 per cent
quinine	pkgs	Drugs and chemicals	10 per cent
sodium	pkgs	Drugs and chemicals	10 per cent
Sulphur, Flowers of	cwts	Flowers of sulphur	Free
Sulphuric acid	cwts	Acid, sulphuric	5s per cwt
Sumach and valonia	pkgs	Sumach	Free
Sunday-school cards	pkgs	Picture card—School	Free
Surveyors' chains	pkgs	Surveyors' chain	Free
Surgical instruments	pkgs	Surgical instruments	Free
Suspenders	pkgs	Druggistsware	10 per cent
Swage blocks	pkgs	Anvils	Free
Sweeps' machines	pkgs	Brushware	25 per cent
Syrups	pkgs	Syrups	20 per cent
Syringes	pkgs	Druggistsware	10 per cent
Table napkins	pkgs	Drapery—Enumerated	15 per cent
Table and toilet covers (cotton or linen)	pkgs	Drapery—Enumerated	15 per cent
cloths	pkgs	Drapery—Enumerated	15 per cent
and butchers' steels	pkgs	Knife-sharpeners	Free
mats, all kinds of	pkgs	Fancy goods	15 per cent
Tacks	cwts	Nails	2s per cwt
Tailors' irons	pkgs	Irons—Tailors'	Free
Tallow	tons	Tallow	Free
Tanks—Iron and galvanized (ex- cept galvanized cor- rugated)	number	Tanks—Iron	Free
Galvanized corrugated ..	pkgs	Iron—Galvanized manufactures	25 per cent
Taps—Wooden	pkgs	Woodware	25 per cent
Tapes	pkgs	Tapes	Free
measuring	pkgs	Measuring tapes	Free
Tapers, wax or other	lbs	Candles	2d per lb
Tapioca	lbs	Tapioca	Free
Tare seeds	pkgs	Seeds—Grass	Free
Tar	pkgs	Pitch, tar, and resin	Free
Tar—Mixture for dipping iron- ware	pkgs	Pitch, tar, and resin	Free
Tarpaulins	pkgs	Tents and tarpaulins	20 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Tartar, Cream of	pkgs	Drugs and chemicals	10 per cent
Tartaric acid	pkgs	Tartaric acid	Free
Tassels, other than upholsterers'	pkgs	Drapery—Enumerated	15 per cent
Tea	lbs	Tea	3d per lb
caddies	pkgs	Fancy goods	15 per cent
Teapot knobs	pkgs	Manufactures of metals	25 per cent
Tea strainers	pkgs	Manufactures of metals	25 per cent
Telephones	pkgs	Telephones	Free
Telescopes	pkgs	Optical instruments	Free
Telluriums (orrery)	pkgs	Scientific instruments	Free
Tennis nets, posts, balls, and rackets	pkgs	Fancy goods	15 per cent
Tents	pkgs	Tents and tarpaulins	20 per cent
Theodolites	pkgs	Instruments—Scientific	Free
Thermometers	pkgs	Instruments—Scientific	Free
Thimbles (except gold and silver)	pkgs	Unenumerated articles	10 per cent
Thread—Sewing	pkgs	Cotton, thread, sewing	Free
Thread—Tinsel	pkgs	Fancy goods	15 per cent
Tiles	pkgs	Tiles	25 per cent
Timber—Architraves, 3in. and under	lineal ft	Wood architraves and mould- ings	4s per 100 lineal ft
Architraves over 3in. . .	lineal ft	Ditto	7s per 100 lineal ft
Ash in the rough	pkgs	Wood—Ash	Free
Balks	loads	Balks	Free
Battens	loads	Deals and battens	2s 6d per load 40 c ft
Blackwood (sawn)	pkgs	Blackwood	Free
Boards, rough or planed, tongued or grooved, $\frac{3}{8}$ to $1\frac{1}{2}$ in	super ft	Boards	1s 6d per 100 sup ft
Cedar in log	loads	Logs	Free
Clear pine in the rough irrespective of sizes	loads	Clear pine	Free
Deal	loads	Deals and battens	2s 6d per load 40 c ft
Laths	number	Laths	1s per 1,000
Logs	loads	Logs	Free
Mouldings, 3in. and under	lineal ft	Architraves, &c.	4s per 100 lin ft
over 3in ..	lineal ft	Ditto	7s per 100 lin ft
Palings and pickets ..	number	Palings	6d per 100
Post and rails	number	Unenumerated articles	10 per cent
Planks (not exceeding 4in. thick) not being boards	loads	Wood—Deals and battens	2s 6d per load 40 c ft
Quartering	loads	Quartering and spars	2s 6d per load 40 c ft
Sawn hickory	loads	Hickory	Free
Shingles	number	Shingles	6d per 1,000
Staves in the rough ..	number	Staves	Free
Skirting	lineal ft	Skirting	7s per 100 lineal ft
Sleepers (railway)	number	Sleepers	Free
Spars	loads	Quartering and spars	2s 6d per load 40 c ft
Spokes in the rough ..	number	Spokes	Free

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Timber—*Square (over 4in. thick)	loads	Wood—Square	Free
Trenails, in the rough	number	Trenails	Free
Tin—Block and ingot	cwt	Tin—Block	Free
Plates and sheet	boxes	Tin—Plates	Free
Plates (decorated)	boxes	Tin—Plates (decorated)	Free
Tinfoil	pkgs	Tin foil	Free
paper	cwts	Paper—Wrapping	3s 4d per cwt
Tinware	pkgs	Tinware	25 per cent
Tin openers (pliers)	pkgs	Tools—Not enumerated	Free
Tingles	pkgs	Shoemakers' nails—Enumerated	Free
Tinned rivets	pkgs	Rivets—Enumerated	Free
Tiring plates	pkgs	Tiring plates	25 per cent
Tissue paper	cwt	Paper—Tissue	3s. 4d per cwt
Toasting forks (telescope)	pkgs	Manufactures of metal	25 per cent
Tobacco—Cigars	lbs	Tobacco—Cigars	6s 3d per lb
Extract	pkgs	Drugs	10 per cent
Manufactured	lbs	Tobacco—Manufactured	2s 9d per lb
Snuff	lbs	Tobacco—Snuff	6s per lb
Unmanufactured	lbs	Tobacco—Unmanufactured	1s. 7½d per lb
Tobacco cutters (not machinery)	pkgs	Tobacconistsware	15 per cent
gloss	pkgs	Perfumery	25 per cent
Tobacconistsware	pkgs	Tobacconistsware	15 per cent
Toecaps—Metal	pkgs	Metal toecaps	Free
Tool baskets	pkgs	Basketware	25 per cent
handles	pkgs	Woodware	25 per cent
Tools—Engineers' machine (not enumerated)	pkgs	Machinery—Not enumerated	20 per cent
Not Unenumerated	pkgs	Tools—Not enumerated	Free
for boring rods	pkgs	Boring rods and tools	25 per cent
Tomac	pkgs	Drugs	10 per cent
Tomatoes (fresh)	bushels	Fresh fruit	1s. per bshl
in salt	bushels	Fresh fruit	1s per bshl
Tonite	lbs	Powder—Blasting	Free
Tooth rasps	pkgs	Dentists' tools and materials	Free
Tooth stopping instruments	pkgs	Dentists' tools and materials	Free
Towels	pkgs	Drapery—Enumerated	15 per cent
Toys	pkgs	Fancy goods	15 per cent
Toy tools, in boxes and on cards	pkgs	Fancy goods	15 per cent
Traces—Chain (not galvanized)	pkgs	Chain traces not galvanized	Free
Trace hooks	pkgs	Manufactures of metals	25 per cent
Tracings and plans (working)	pkgs	Unenumerated articles	10 per cent
Traction engines	pkgs	Engines—Traction	Free
Tramcars	pkgs	Carriages—Not enumerated	25 per cent
Transfers	pkgs	Transfers	Free
Traps—Animal (other than rab- bit)	pkgs	Unenumerated articles	10 per cent
Rabbit	pkgs	Rabbit traps	Free
Traps—Vermin (wood, all kinds)	pkgs	Woodware	25 per cent
Trays (all kinds)	pkgs	Fancy goods	15 per cent
Treacle	cwt	Treacle	3s. per cwt
Trees and plants	pkgs	Plants and trees	Free
Trepang	lbs	Fish—Dried	1d per lb
Triangle (wooden)	pkgs	Instruments—Scientific	Free
Trimnings and fringes (other than upholsterers')	pkgs	Drapery—Enumerated	15 per cent
Tricopherous	pkgs	Perfumery	25 per cent

* To entitle timber to be called "Square" it must exceed 4in. in thickness—for example 5" x 5".

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Trousers-stretchers	pkgs	Unenumerated articles	10 per cent
Trouthooks	pkgs	Fancy goods	15 per cent
Troughing	pkgs	Troughing	25 per cent
Trowels	pkgs	Tools—Not enumerated	Free
Trunks (all kinds of)	pkgs	Portmanteaux	25 per cent
Trusses	pkgs	Druggistsware	10 per cent
Tubs and buckets (all kinds of)..	pkgs	Buckets and tubs	25 per cent
Tubes—Iron, wrought (under 6in. internal diameter)	pkgs	Tubes—Iron, wrought (under 6in. internal diameter)	Free
Iron (except wrought under 6in. internal diameter)	tons	Iron pipes and tubes	40s per ton
Tube cutters	pkgs	Tools—Not enumerated	Free
Tube expanders	pkgs	Tools—Unenumerated	Free
Tubing—Metal of lead, tin, or zinc (except iron) ..	pkgs	Tubing—Metal	Free
iron, cased with brass	pkgs	Iron tubing—Cased with brass	Free
Tubular casings for steel and whalebone	pkgs	Drapery—Enumerated	15 per cent
Tucked skirting	pkgs	Drapery—Not enumerated	25 per cent
Turmeric	pkgs	Dyewood	Free
Turnery	pkgs	Woodware	25 per cent
Turnovers	pkgs	Tools—Not enumerated	Free
Turnstiles	pkgs	Manufactures of metals	25 per cent
Turpentine	gallons	Turpentine	6d per gallon
Tweeds—Cotton	pkgs	Cotton piece goods	Free
Dress piece	pkgs	Tweeds, dress piece	10 per cent
Woollen (in the piece), except dress	pkgs	Tweeds in piece	15 per cent
Tweezers	pkgs	Tools—Not enumerated	Free
Twines and cord, including fish- ing lines (except sewing or seaming twines)	lbs	Twines and cord	2d per lb
Type	pkgs	Type	Free
writers	pkgs	Machinery—Enumerated	Free
writing tape	pkgs	Machinery—Enumerated	Free
Umbrellas and parasols	pkgs	Umbrellas	20 per cent
Umbrella coverings cut into lengths, stitched	pkgs	Drapery—Unenumerated	25 per cent
Umbrella parts (except covers) ..	pkgs	Umbrella parts	Free
Umbrella sticks—Unmounted, unsprung and unslotted	pkgs	Umbrella parts	Free
Mounted, slot- ted and sprung	pkgs	Woodware	25 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Umbrellas, Chinese (stuff or paper)	pkgs	Umbrellas	20 per cent
Union shirtings in the piece....	pkgs	Union shirtings in the piece	Free
Union joints (except steam)	pkgs	Manufactures of metals	25 per cent
Upholsterers' trimmings	pkgs	Upholsterers' trimmings	Free
Urinals—Earthenware	pkgs	Chinaware, &c, not enumerated	15 per cent
Enamelled iron	pkgs	Unenumerated articles	10 per cent
For street purposes ..	pkgs	Manufactures of metals	25 per cent
Vacuum gauges	pkgs	Engines and parts	25 per cent
Valonia and sumach	pkgs	Valonia and sumach	Free
Valerianate of amyl	pkgs	Drugs and chemicals	10 per cent
Valves—Reducing steam, for boilers	pkgs	Manufactures of metals	125 per cent
Vanilla	pkgs	Drugs and chemicals	10 per cent
Essence of	pkgs	Drugs and chemicals	10 per cent
Varnish	gallons	Varnish	6d per gal
Varnish—Patent leather	pkgs	Blacking	25 per cent
Vases for bedsteads—Metal	pkgs	Manufactures of metals	25 per cent
Vaseline in bulk	pkgs	Drugs	10 per cent
Camphor ice	pkgs	Patent medicines	20 per cent
pomade	pkgs	Perfumery	25 per cent
petroleum jelly	pkgs	Patent medicines	20 per cent
Vegetable coloring for confec- tionery	pkgs	Unenumerated articles	10 per cent
Vegetables—Fresh	pkgs	Unenumerated articles	10 per cent
Preserved	lbs	Vegetables—Preserved	2d per lb.
Vegetable wax	pkgs	Vegetable wax	Free
Vehicles, not enumerated	pkgs	Vehicles—Not enumerated	25 per cent
Velvets (silk)	pkgs	Drapery—Enumerated	15 per cent
Velvets and velveteens (cotton)	pkgs	Unenumerated articles	10 per cent
Ventilators—Cast iron	pkgs	Air bricks	25 per cent
Veneer (wood)	pkgs	Veneer wood	Free
Vermicelli	lbs	Vermicelli	2d per lb
Vermilion	cwt	Paints not ready for use	2s per cwt
Vesuvians	pkgs	Tobacconistware	15 per cent
Vestas and matches, except safety	gross	Matches and vests	1s per gross of boxes con- taining 100 or under
Do. except safety	gross	Matches and vests	1s per gross of boxes for each additional 100 or part thereof
Vigorine	pkgs	Aerated waters	20 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Vinegar (containing not more than 5 per cent of acidity)	gallons	Vinegar	9d per gal
For every extra 1 per cent or part of 1 per cent	gallons	Vinegar	2d per gal
Vin Santé	pkgs	Aerated waters	20 per cent
Violin, guitar, and harp strings	pkgs	Unenumerated articles	10 per cent
Vises	pkgs	Tools—Not enumerated	Free
Vulcanite.....	pkgs	Unenumerated articles	10 per cent
Waddings, Cotton	pkgs	Cotton piece goods	Free
Wagons, not enumerated	pkgs	Wagons, not enumerated	25 per cent
Walking-sticks	pkgs	Walking-sticks	25 per cent
Walnuts, green	pkgs	Fruit—Fresh	1s per bshl
Warner's Safe Cure, in bulk....	pkgs	Patent Medicines	20 per cent
Washers—Galvanized Iron	pkgs	Manufactures of metal	25 per cent
Indiarubber	pkgs	Indiarubber washers	Free
Iron	pkgs	Manufactures of metals	25 per cent
Leather.....	pkgs	Leatherware	25 per cent
Raw hide	pkgs	Washers raw hide	Free
Washing machines.....	pkgs	Machines—Washing	25 per cent
powders	lbs	Washing powders	2d per lb
Waste, Cotton.....	pkgs	Cotton—Waste	Free
Watches, clocks, or parts	pkgs	Clocks, &c.	15 per cent
Watch keys (brass)	pkgs	Clocks, &c	15 per cent
Water and gas meters	pkgs	Machinery, unenumerated	20 per cent
Waterpipes, iron (cast)	tons	Iron pipes and tubes	40s per ton
Water heaters.....	pkgs	Furniture	25 per cent
Waterproof sheeting.....	pkgs	Unenumerated articles	10 per cent
Waterproof materials in which indiarubber or guttapercha is used in the manufacture	pkgs	Waterproof materials	Free
Waterwells	pkgs	Stationery—Manufactured	25 per cent
Wax—Vegetable	pkgs	Vegetable wax	Free
Beeswax	lbs	Beeswax	3d per lb
Mineral and paraffine ..	lbs	Paraffine and mineral wax	1d per lb
Tapers.....	lbs	Candles	2d per lb
Weaving machinery (except engines and shafting).....	pkgs	Machinery—Enumerated	Free
Webbing.....	pkgs	Webbing	Free
Webbing and girthing (for saddles)	pkgs	Webbing	Free
Webbing—Chair	pkgs	Webbing	Free
Wedges	pkgs	Wedges	25 per cent
Weights	pkgs	Scales, &c., not enumerated	Free
Weighing machines (under 20 cwt)	pkgs	Scales, &c., not enumerated	Free
Weighbridges, over 20 cwt	pkgs	Weighbridges, over 20 cwt	25 per cent
Whale oil	gallons	Oil—Whale	Free
Whalebone, being millinery....	pkgs	Drapery—Enumerated	15 per cent
for brushmaking ..	pkgs	Brush-making materials	Free
dressed	pkgs	Drapery—Enumerated	15 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Wheat	100lbs	Grain—Wheat	2s per 100 lbs
overland	100lbs	Grain—Wheat (overland)	Free
Wheatmeal	100lbs	Grain, not enumerated	2s per 100 lbs
Wheels and axles	pkgs	Wheels and axles	25 per cent
Wheelbarrows	pkgs	Vehicles	25 per cent
Whim bows	pkgs	Whim bows	25 per cent
mountings	pkgs	Whim mountings	25 per cent
Whipsockets	pkgs	Whip sockets	Free
Whips	pkgs	Whips	25 per cent
Whipple-tree hooks	pkgs	Manufactures of metals	25 per cent
White lead	cwt	Paints not ready for use	2s per cwt
Whiting	pkgs	Unenumerated articles	10 per cent
Wickerware	pkgs	Wickerware	25 per cent
Wick, Cotton	pkgs	Cotton—Wick	Free
Wigs	pkgs	Wigs	25 per cent
Wilhelm's Quelle Waters	pkgs	Mineral waters	20 per cent
Winches	pkgs	Winches	25 per cent
Windmills	pkgs	Windmills	25 per cent
Window lines, patent (to mean metal sash lines, and worsted covered blind cord only)	pkgs	Window lines patent	Free
Window sashes—Lead, iron, or zinc, with glass	pkgs	Glassware—Not enumerated	15 per cent
Wine—Not containing more than } 35 per cent proof spirit }	gallons	{ Wines—In wood In bottle	6s per gal
Sparkling	gallons	Sparkling	10s per gal
Wine presses	pkgs	Winepresses	25 per cent
Winnowing machines	pkgs	Agricultural implements—Not enumerated	15 per cent
Wire—Copper (covered)	pkgs	Copper wire, covered	Free
Gauges	pkgs	Tools—Not enumerated	Free
Gold, silver, and plated ..	pkgs	Plate and platedware	25 per cent
Netting of all kinds (iron)	pkgs	Wire netting, iron	Free
Nickel silk covered (fine)	pkgs	Wire	Free
Satin covered	pkgs	Wire	Free
Strainers	pkgs	Tools—Not enumerated	Free
Wire—Of all kinds (except gold, silver, and plated)	tons	Wire	Free
Wire-piping (for making bonnet- shapes)	pkgs	Wire	Free
Women's stiffeners	pkgs	Unenumerated articles	10 per cent
Wood (see timber)			
Wooden hoops for casks	pkgs	Wooden hoops for casks	Free
hoops for sails	pkgs	Woodware	25 per cent
pegs for boots	pkgs	Shoe pegs	Free
rims for sieves	pkgs	Woodware	25 per cent
handles for tools	pkgs	Woodware	25 per cent
bungs	pkgs	Woodware	25 per cent
printing-blocks	pkgs	Type	Free
shovels	pkgs	Tools—Not enumerated	Free
Wooden backs for brushes	pkgs	Backs—Wooden, for brushes	Free
Woodware	pkgs	Woodware	25 per cent
Woolmending	pkgs	Woolmending	Free
Wool—Washed and greasy {	bales }	Wool—Washed	{ Free
Berlin	pkgs	Greasy	
Woolen—Rugs	pkgs	Drapery—Not enumerated	25 per cent
Shawls	pkgs	Rugs	15 per cent
		Apparel	25 per cent

IMPORTS—continued.

Article.	Quantity to be Stated in—	Heading for Entry.	Rate of Duty.
Flock	pkgs	Unenumerated articles	10 per cent
Woolpacks	dozens	Bags—Woolpacks	Free
presses	pkgs	Woolpresses	25 per cent
scourers	pkgs	Woolscourers	25 per cent
washing machines	pkgs	Machinery—Unenumerated	20 per cent
hooks—Lumpers'	pkgs	Tools—Not enumerated	Free
Woollen and flannel piece goods, except dress piece goods	pkgs	Woollen and flannel piece goods	15 per cent
being dress piece goods..	pkgs	Woollen and flannel dress piece goods	10 per cent
Workboxes, writing-desks, and workbaskets	pkgs	Fancy goods	15 per cent
Works of Art	pkgs	Works of Art	Free
Wove wire—Iron	pkgs	Wire-netting	Free
Brass or copper ..	pkgs	Manufactures of metals	25 per cent
Wrapping paper—All kinds of	cwts	Paper—Wrapping	3s 4d per cwt
Writing paper, faint and water lined	pkgs	Stationery—Unenumerated	10 per cent
Wringers	pkgs	Wringers	25 per cent
Wrought iron tubes and pipes, under 6in. diameter	tons	Iron pipes wrought, under 6in diameter	Free
Xylonite covers for glass jars ..	pkgs	Capsules	Free
Yarn—Angora, wool and cotton, mending	pkgs	Yarn—Mending	Free
Coir	cwts	Coir—Yarn	Free
Combed, not being finger- ings	pkgs	Yarn—Combed	Free
Fingerings	pkgs	Drapery—Unenumerated	25 per cent
Fingerings, for licensed hosiery manufacturers..	pkgs	Yarn—Combed	Free
Spun	cwts	Cordage—Other	11s per cwt
Yeast powder	pkgs	Drugs and chemicals	10 per cent
Yellow metal sheathing	pkgs	Copper and yellow metal	Free
Zinc—Ingot	cwts	Zinc—Ingot	Free
For batteries	pkgs	Instruments—Scientific	Free
Perforated	pkgs	Zinc—Perforated	Free
Sheet	cwts	Zinc—Sheet	Free
Spelter	cwts	Zinc—Ingot	Free
Zoedone	pkgs	Aerated waters	20 per cent

Northern Territory Tariff.

(ACTS 348, 1885, AND 383, 1886.)

VALUES TO BE SHOWN IN ALL CASES.

NOTE.—The Schedules to the Tariff Revision Act of 1887, do not apply to the Northern Territory.

Articles.		Rates. s. d.	
Acetic Acid; Cordials, not spirituous; Syrups	per lb. or pint	0	3
Ale, Porter, Spruce, or other Beer; Cider and Perry; Lime- juice Acrated and Limejuice Cordials, not spirituous ..	per gallon	1	0
Arrowroot; Fish, Dried, Preserved, and Salted (except in pickle or brine); Milk, Preserved, and compounds thereof; Paraffine and Mineral Wax; Pearl and Patent Barley; Patent Groats; Sago; Stearine; Tapioca; Vegetables, Preserved	per lb.	0	1
Bacon; Candied Fruits; Cheese; Chocolate; Cocoa, Manu- factured; Coffee, Raw; Confectionery; Fruit, Dried (except Dates, Currants, Raisins); Gunpowder, Sport- ing; Hams; Honey; Jams; Jellies; Mustard; Nuts (except Cocoanuts); Pork, in pickle; Preserves	per lb.	0	3
Barley	per bushel	0	9
Butter; Cornflour; Maizena; Peaflour; and Split Peas	per lb.	0	1
Biscuits; Blue; Candles; Currants; Raisins; Dates; Fish, Paste; Fruit, Pulp; Glue; Macaroni and Vermicelli; Meat, Preserved; Pepper; Spices; Starch	per lb.	0	2
Cards, Playing	per dozen packs	6	0
Cement	per barrel	2	0
Chicory, including kiln-dried (except Green Root)	per lb.	0	6
“ Green Root	per ton	60	0
Coffee, Roast or Ground	per lb.	0	4
“ and substitutes therefor mixed with Chicory or Coffee	per lb.	0	6
Cordage, viz., Coir Rope	per cwt.	4	0
“ Hemp, being Bolt Rope, Europe Rope, Fishing Lines (other than cotton or fancy), Log Lines, Marline, Manila Jute and Flax (when tarred), Ratlines, Spun Yarn, Whale Lines, and all other Hempen Cordage (except Galvanized and other Iron and Steel Cordage)	per cwt.	8	0
“ Manila Jute and Flax (except when tarred) and all other white lines	per cwt.	8	0
“ Galvanized and Iron	per cwt.	3	0
“ Steel Wire, not being Fencing Wire	per ton	20	0
Doors and Frames (except Iron Doors)	each	4	0
Fruit, Bottled; Oil, Salad; Pickles; Sauces	per dozen quartz	3	0
“ “ “ “ “	per dozen pints	1	6
“ “ “ “ “	per dozen smaller	1	0
“ Fresh	per bushel	0	9
Galvanized Iron—Corrugated, Unmanufactured ...	per ton	30	0
Glucose	per cwt.	6	0
Hops	per lb.	0	6
Iron Columns, Girders, Pipes, Tubes; Oatmeal	per ton	40	0
Lead, Pipe and Sheet; Shot	per cwt.	2	6
Malt	per bushel	2	0
Marble, Slate, Stone for building (Unwrought)	per cubic foot	0	6
Matches and Vestas (except Safety Matches), for boxes con- taining 100 matches or under	per gross	1	0
Ditto, ditto, for each additional 100 or part thereof	per gross	1	0
Nails	per cwt.	2	0
Naphtha	per gallon	0	6

NORTHERN TERRITORY TARIFF—continued.

Articles.		Rates.
Oats.....	per bushel	0 3
Oils (except Kerosine, per gallon, 3d; Chinese, 1s; Cod, Seal, and Whale, free)	per gallon	0 6
Onions	per cwt.	1 0
Opium.....	per lb.	30 0
Paints, Mixed or Dry	per cwt.	2 0
Paper—Wrapping (Brown and Whitey brown), Tissue and Blotting	per cwt.	3 4
Paper Bags.....	per cwt.	5 0
Plaster of Paris	per barrel	3 0
Potatoes	per cwt.	0 6
Rice	per lb.	0 1
Ricemeal Offal	per ton	10 0
Sarsaparilla (not containing more than 25 per cent. of proof spirit)	per gallon	4 0
Sashes, all kinds of	per pair	4 0
Salt	per ton	25 0
Soap (except Fancy Soaps)	per ton	30 0
Soda Ash, Soda Crystals	per ton	20 0
Spirits (on all kinds), the strength of which can be ascertained by Sykes's hydrometer.....	the proof gal.	14 0
Spirits, perfumed	the proof gal.	20 0
Spirits and Spirituous Compounds (on all), the strength of which cannot be ascertained by Sykes's hydrometer	the liquid gal.	14 0
Spirits, Methylated	the liquid gal.	2 0
Sugar, Treacle, and Molasses	per cwt.	5 0
Tea	per lb.	0 6
Timber, viz.: — Battens, Deals, Planks, Quartering, Spars....	per 40 cubic ft.	2 6
“ Boards, $\frac{3}{4}$ to $1\frac{1}{2}$, rough or planed, tongued or grooved	per 100 sup. ft.	1 6
“ Architraves, Mouldings, Skirtings	per 100 lin. ft.	1 6
“ Laths	per 1,000	1 0
“ Shingles	per 1,000	0 6
“ Palings	per 100	0 6
Tobacco, viz., manufactured	per lb.	2 6
“ Cigars	per lb.	6 0
“ Sheepwash	per lb.	0 3
“ Snuff	per lb.	6 0
“ Unmanufactured	per lb.	1 6
Turpentine and Varnish	per gallon	0 6
Vinegar	per gallon	0 9
Wine, if not containing more than 35 per cent. of proof spirit	per gallon	6 0
Wine, Sparkling	per gallon	10 0

NOTE.—In all cases where duty is charged at per gallon, one dozen reputed quart bottles will be taken as two gallons, and one dozen reputed pint bottles as one gallon; provided that this regulation shall not come into force until after the 17th day of October, 1885.

Air Bricks; Albums; Apparel and Slops (except Mole Clothing and Imitations thereof); Archery Materials; Basketware; Bedsteads; Beer-Engines; Bellows (except Bellows with Forges); Bells, all kinds; Blacking (including Boot Gloss, Harness Dressing, and Black Lead); Bentwood and Joinery; Blocks and Pulleys, except Sheaves; Boots and Shoes (except Women's and Children's Lasting and Stuff); Boot and Slipper Uppers; Boot Laces; Bolts and Nuts over $\frac{1}{2}$ -inch diameter; Boring Rods; Bread Cutters; Bricks (except Bath); Bright Wireware; Britannia Metalware; British Plate; Brooms and Brushware; Buckets and Tubs (all kinds of); Bird Cages; Candle Moulds; Candlesticks; Carpets and Carpeting; Carpet Bags and Portmanteaux; Carriages, Carts, Wagons, and all Vehicles; Castings not enumerated (except plough and

15 per centum *ad valorem*

NORTHERN TERRITORY TARIFF—continued.

Searifier shares); Chaffcutters; Chemicals, Drugs, and Druggistsware unenumerated; China, Stone, and Earthenware; Clocks; Copying and Embossing Presses; Corn-crushers; Couplings for Shaftings; Crab Winches; Drapery, including Laces, Fringes, and Embroideries, Haberdashery, Small Wares Unenumerated, Hosiery, Gloves, Hats, Caps, and Wool (Berlin and Knitting) (except Cloths, Tweeds, Estamenes, Serges, and Woollen Piece Goods); Dumb Bells; Engines and parts, except Gas Engines and Pressure Gauges; Fancy Goods; Fancy Soaps and Perfumery; Feathers and Flowers (Artificial); Felloes; Fenders and Fireirons; Fireworks; Floor and Oil Cloth; Furniture; Furs; Gelatine; Gilt Mouldings; Glass; Glassware; Grates, Stoves, and Ovens, and parts thereof (except campovens); Harness and Saddlery, made up (except Saddlers' Housings, Bindings, Gilt Mounting in sets; Harness Furniture plated in sets and whip sockets; Haypresses; Horsepowers and parts; Instruments, Musical; Iron Brackets, Doors, Gates, and Galvanized Iron Manufactures; Iron Lasts and Iron Kibbles; Japannedware; Lamps, Lampware, and Gasaliers, or parts thereof; Leather unenumerated; Leggings; Machines, Washing, and Mangles; Mandrels (blacksmiths'); Mantelpieces; Marble, Slate, Stone (Wrought); Mats and Matting; Metal Services, Spoons and Forks (except Steel Table Forks); Millbands (Leather); Millinery; Nevada and Nickel Silverware; Oil, Medicinal and Perfumed; Picture Frames; Plate and Platedware (except Gilt Mountings for Saddlery, and Harness Furniture Plated in sets; Plummer Blocks and Brasses; Refrigerators; Sails (new); Safes, Iron; Quilts (other than cotton) and Rugs; Sashweights; Scrapers; Silks, and Manufactures thereof, containing 5 per cent. of silk (except Mill and Sewing); Stationery, Manufactured; Labels, Posting and Handbills, and Printed Paper Bags; Shafting, cold-rolled or turned; Tarpaulins and Tents; Tiles; Tinware; Tiring plates; Tobacconistsware; Troughing; Umbrellas and Parasols; Velvets (Silk); Watches; Wheels; Wickerware; Woodware; Wringers, Weighbridges, over 20cwt.; Woolpresses; Whim Bows; Wine Presses; Whim Mountings

15 per centum
ad valorem

Jewellery 20 per centum *ad valorem*

FREE LIST.

Acid, Citric, Muratic, Tartaric
American Leather Cloth
Anchors of every description
Animals, Living
Antifouling Composition
Antimony, in ingots
Anvils
Arsenic
Artists' Colors, Canvas, and Pallet Knives
Asphalt
Atlases
Backs, Wooden, for Brushes
Bagging, Forfar and Hessians
Bags, Sacks, and Woolpacks
Ballast, not being stone, enumerated
Bark, for Tanning
Bass, Hair, and Bristles, and other material
for brushmaking

Black Sand
Blasting Powder, Dynamite, and Litho-
fracteur
Block and Pulley Sheaves
Boneblack
Bones
Bone Manure
Bookbinding Cloth
Books, Printed
Boot Elastic
Boot Hooks
Bottles, Ordinary and Pickle
Bottles, Indianrubber
Brass, Sheet and Rolled
Bricks, Bath
Brimstone, Crude, and Flour of Sulphur
Buckles, not Plated
Bulbs and Seeds, Garden

NORTHERN TERRITORY TARIFF—FREE LIST—*continued.*

Bunting, in the piece	Grains, viz.—Flour, Gram, Beans, Peas,
Camera, Photographic	Bran, Pollard, Wheat, Maize, and
Campovens and Covers	Grain unenumerated (except by sea)
Cane	Grindstones
Canvas	Guano and other Manures
Canvas Hose	Gum Arabic
Capsules, Bottle	Guttapercha
Cardboards, Strawboards, and Millboards	Hair, Seating and Unmanufactured
(Plain)	Hames, not Plated and part Plated
Carriage Trimmings	Hardware, not enumerated
Casks and Cases for dry goods and pack-	Harness, Minor Articles and Mountings
ages in which goods are ordinarily im-	(except Plated)
ported, and Empty Returns	Harvest Twines
Chain Cables and Traces, not Galvanized	Hatters' Materials
Chalk	Hemp and Hemp Packing
Charts	Hides and Skins, Raw
Coal, Lignite, and Coke	Holystones
Cocoa Nibs	Hollowware
Coin, Specie, and Bullion	Hooks, Butchers', Reaping, and Shark
Coir Yarn	Horseshoes
Combined Mower and Binder	Hose, Indiarubber
Currycombs	Imitation Cane
Copper and Yellow Metal Sheathing, and	Indiarubber Stamps, Erasres, Anti-
Nails for same	rattlers, and Buffers
Copper Wire, Thread-covered	Ink and Ink Powders
Copperas	Iron—Bar and Rod, Galvanized Sheet
Corks, Cut, and Cork	Plain, Girder-plates Unmanufactured,
Cotton, Raw, Waste, and Wick	Hoop, Ore, Pig, Plates, Rails for Rail
Cotton Goods, in the piece (except Vel-	and Tramways, Scrap, Sheet, Tubing
vets and Velveteens, to be considered	cased with brass, Wire, Wire Gal-
as unenumerated articles)	vanized, Wire-netting of all kinds, and
Cotton Thread, Sewing	Wrought-iron Tubes and Pipes, under
Cream of Tartar	6in. diameter, Iron and Steel Fencing
Crucibles	and Standards (except Fancy Fencing
Demonstration Chalk	and Standards, Fringes, Friezes, and
Detonators	Balustrading)
Diamonds, Glaziers' and Mining	Irons, Hatters', Italian, Smoothing, Cloth
Door Knobs, Brass, Glass, and China	Manufacturers' and Tailors'
Dyestuffs, being Aniline Dyes, Bichrome,	Ivory
Dyewoods, Dyewood Extracts, Indigo,	Jacks, Lifting
and Spirits of Salts	Jute
Earth Scoops	Knife Powder and Sharpeners
Eggs	Knives, Putty, Shoemakers', Hay, and
Emery Cloth, Powder, and Paper	Saddlers'
Engineers' Machine Tools	Lead Ore, Pig and Scrap
Engines, Gas, Portable, and Traction	Leather—Patent, Enamelled, Kid, Hog-
Eyeglasses and Spectacles (except gold	skin, Levant, Morocco, Roans, Skivers,
and silver), and Scientific Instruments	and imitations thereof
Eyelets, Eyelet Punches, and Webbing	Limejuice
Fish, Fresh	Linen Goods, in the piece
Felt, Sheathing and Paper, Roofing	Linseed
Fibre, Cocoa	Lint
Fireclay	Lithographic Stones
Flannels, and Crimean and Union Shirt-	Machinery (except Engines and Shafting)
ings, in the piece	for Carding, Spinning, Weaving, and
Flax	Finishing Manufactures of Fibrous
Flock, Cotton and Woollen	Material, and Cards for such Machi-
Forks, Hay and Digging	nery; Machinery used in manufacture
Fuse	of Paper and for Felting; and Roller
Ginger, Green	Machinery and Machinery connected
Glass Stoppers, Ordinary	therewith not enumerated, for Flour-
Glycerine	milling purposes; and Hydraulic Presses
Gold Leaf	Magnets

NORTHERN TERRITORY TARIFF—FREE LIST—continued.

Maps	Scythes and Handles
Measuring Tapes	Seeds, Grass
Meat, Fresh, except Pork	Sewing-machines and Slabs
Metal Picture Cords	Sewing Twine and Silk, Shop and Cord
Metal, Lustre	Shears
Millbands, except leather	Sheep-ear Labels
Mill Silk	Sheep Dip
Millstones	Shoemakers' Nails, sparrow-bill, wrought
Moleskin Clothing, and imitations	and cast Tips, bright and black mal. Hobs,
Mops	wrought Hobs, Nuggets, Hungarians, cut
Muntz Metal	Sprigs, Steel Bills, and Brass Rivets
Music	Shoe Pegs and Pegwood
Myrobolans	Shovels and Spades
Needles, Packing, Sail, and Upholsterers'	Sickles
Nets, Fishing	Sieves
Newspapers, Printed	Slates, School
Nuts, viz., Cocoanuts	Sock Lining
Oakum and Junk	Soda—Caustic, Nitrate, Silicate, Carbonate,
Oars	and Bi-carbonate
Oil (Cloth)	Solder
Oil, Cod, Whale, Seal	Specimens of Natural History
Oil of Rhodium	Spirit Levels
Oil Baize	Steel—Bar, Rod, Sheet, and Fencing Wire,
Oil Cake	and Plough and Scarifier Shares
Oil of Lemon	Strychnine
Oil of Peppermint	Sulphate of Ammonia
Ores	Sumach and Valonia
Osiers	Surveyors' Chains
Paint Boxes, Toy	Sulphate of Magnesia
Paintings and Engravings for Public In-	Sulphate of Copper
stitutions	Tanks, Iron, except Galvanized
Paper—Copying, Felt, Marble, Red	Telephones
Glazed, Plaid, Printing and Writing,	Timber—Balks, Logs, Posts and Rails,
except Faint Lined	Sleepers (Railway), Square over 4in.
Paper Fasteners	thick, Trenails and Spokes in the rough,
Patent Roller Composition	Clear Pine, Staves in the rough, Sawn
Pencils, Carpenters' and Slate	Hickory
Penelope Canvas	Tin—Block, Ingot, Sheet, Plates, and Tin
Phosphorus	Plates decorated
Picture Cards, School	Tinfoil
Pitch, Tar, and Resin	Tools and Tool Handles
Plants and Trees	Transfers
Potash, Canadian	Tubing, Metal, except Iron
Precious Stones (unset)	Type
Printing Presses and Machines	Umbrella Parts
Punching machinery	Vegetables, Fresh
Putty	Vegetable Wax
Quicksilver	Veneers, Wood
Quinine	Washers, Raw hide
Rabbit Traps	Webbing (Boot)
Raddle	Whiting
Rattans	Wire of all kinds, except Gold, Silver, and
Razor Strops	Plated
Rice Oil	Wire Strainers
Royal Cord	Wooden Hoops for Casks
Saddlers' Ironmongery, not Plated	Wooden Rims for Sieves
Sal Ammoniac	Wool, Washed and Greasy
Salt, Rock	Works of Art for Public Institutions
Saltpetre	Yarn, Angora, Wool, and Cotton
Scales, Balances, and Weights	Zinc—Sheet, Ingot, and Perforated

ON ALL IMPORTED GOODS NOT INCLUDED IN THE FOREGOING
SCHEDULES, AN *ad valorem* DUTY OF

Ten per centum.

Northern Territory Customs Regulations.

BY SEA.

(UNDER ACTS 12 OF 1872; 254 OF 1882; 348 OF 1885; AND
383 OF 1886.)

(December 26th, 1888.)

GOODS for exportation from South Australia to the Northern Territory by sea must be entered outwards for Port Darwin as for "Drawback, Original or Broken Packages," "ex Warehouse," "Transshipment," "Duty paid or Free," and "Staple Produce," as the case may be.

2. Goods entered for drawback in original packages will receive full drawback on exportation, and will, on arrival at the port of destination, be liable to duty as per schedule of duties to Customs Act 348 of 1885, and schedule of duties to Customs Amendment Act 383 of 1886. (See note hereto.)

3. Goods entered for drawback in broken packages for the Northern Territory will receive the drawback provided for in the Customs Drawback Regulations, and will, on arrival at port of destination, be subject to duties upon the value for drawback at port of shipment of $10\frac{1}{2}$ per centum upon goods liable to 15, 20, or 25 per centum duties in South Australia, and of 7 per centum upon goods liable to 10 per centum duties in South Australia.

4. The Customs Drawback Regulations are to be strictly observed, except as regards landing certificates, which are not required. Claims for drawback are to be presented at the Custom House within six months of date of shipment of goods, and will be paid within one week of presentation, if the goods have been duly shipped to the satisfaction of the Collector: Provided always, that no drawback is payable until the exporting ship has left the colony.

5. Goods, the produce or manufacture of South Australia, are not chargeable with Customs duties on being imported into the Northern Territory. Jams manufactured in South Australia, if entered for the drawback of 1s. 6d. per hundredweight, will be chargeable with a like sum as duty on importation in the Northern Territory. Confectionery made of boiled sugar, with coloring matter and flavoring essences only, will, if entered for drawback, be chargeable with duty to the amount of the drawback, viz., 3s. per hundredweight, on importation in the Northern Territory.

6. These regulations shall apply in like manner to like goods if exported from the Northern Territory and imported into South Australia, in every case.

7. Whenever the following goods, that is to say, rice, sugar, molasses, opium, tea, ricemeal offal, and Chinese oil, are exported to the Northern Territory from South Australia, they will be subject to the duty as specified in the schedule to Act No. 383 of 1886, unless previously duty paid in South Australia, in which case difference of duties only shall be payable.

8. Goods exported to the Northern Territory out of bonded warehouses, or transhipped to the exporting vessel, must be duly entered on arrival at the port of destination and duty paid as per tariffs referred to in section 2

hereof. Goods already duty paid and duty free goods on importation, or staple produce, must, on arrival at port of destination, be duly entered inwards, for statistical purposes.

9. Whenever any goods are exported to the Northern Territory by sea, either by direct shipment, or *via* any other colony, it will be absolutely necessary to provide an additional copy of entry for forwarding to the Sub-Collector of Customs at Port Darwin, distinguishing in such entry whether such goods are duty paid, free, colonial produce, under bond, or transhipped. In the case of all goods entered for drawback in broken packages, it will be necessary to furnish, in addition to the Sub-collector's copy of entry, a duplicate of the invoice. Any neglect of this section will entail the levying of the Northern Territory Customs tariff on such goods.

NOTE.—Animals, living, are exempt from the duties imposed by Customs Act 348 of 1885, when imported into the Northern Territory, *vide* section 5 of same Act.



Northern Territory Customs Regulations.

OVERLAND.

(CUSTOMS ACTS, 1864, 1883, AND 1887.)

(October 31st 1888.)

As to Imports from South Australia Proper over the 26th Parallel of South Latitude by Land.

ALL goods, including animals living, imported into the Northern Territory from South Australia proper, over the 26th parallel of south latitude, must be duly entered and accounted for at the Charlotte Waters Telegraph Station, which is hereby appointed the proper Customs station, and the track or road leading to it from South Australia is hereby appointed the legal crossing-place, and the telegraph station-master and police officers there resident the proper officers of Customs.

2. Exporters of such goods from South Australia (including all Government stores and materials) must in all cases make out an entry in from hereto marked A (which form can be obtained gratis at all Customs stations), and forward the same with the goods to the officer of Customs at Charlotte Waters. Particular care must be taken to properly describe the goods in accordance with the Customs tariff of the Northern Territory, as detailed in the schedules of Act 348 of 1885 and Act 383 of 1886; and showing whether the goods are the produce of, or manufactured in, South Australia, or imported.

3. Upon the arrival of the goods at the proper Customs station the officer will require the agent, carrier, or owner to certify two copies of the form A hereto, one copy of which will be forwarded to the Custom-house, Port Darwin, for preparation of statistics and adjustment of accounts, and the other retained by the officer as an office file. The duplicate forms must contain a true and particular account of such goods then imported.

4. No objection will be made to exporters in South Australia claiming drawback under the usual drawback regulations, but in every case a landing certificate, signed by the proper officer at the Border station, will be required before the drawback claim will be paid, and the necessary arrangements made to pay the proper duties thereon to the officer at Charlotte Waters Customs station, who will provide the necessary forms for so doing in triplicate, as per form B hereto. An extra copy of the drawback warrant will be required in South Australia for the advice of and transmission to the Customs officer at Charlotte Waters station.

5. Goods imported *viâ* South Australia from the adjoining colonies, and not having been duly entered at a proper Customs station in South Australia, must, on arrival at Charlotte Waters Customs station, be carefully examined, and full duties charged as per tariff of the Northern Territory.

6. Telegraph construction materials will be allowed in free of duty, and no duties are leviable on goods the produce of or manufactured in South Australia, nor upon goods in respect of which duties have been paid, except in cases of opium, rice, sugar, molasses, tea, ricemeal offal, and Chinese oil, upon which goods the additional duties leviable, under the special tariff schedule in Act 383 of 1886, must be paid on entry at the Charlotte Waters Customs station.

As to Imports from Queensland, or other adjoining Colonies over the 138th Meridian of East Longitude into the Northern Territory.

7. Written notice of intention to import goods, including animals living, into the Northern Territory from Queensland or other adjoining colonies, over the 138th meridian of east longitude, must be given to the proper officer at least forty-eight hours, dating from receipt of such notice, before the introduction thereof, the notice to state when such goods will arrive. Goods imported without such notice, or at other than the legal crossing-places, will be liable to forfeiture, and the importer or agent to the usual smuggling penalties.

8. The proper Customs officers referred to in the preceding section are the South Australian police officers stationed at near Camooweal, Hedley's Track, and Settlement Creek, and the proper Customs stations and legal crossing-places are the three named above.

9. On the goods arriving at such station the full duties of Customs, as per tariff referred to in section 2 hereof, must be paid. The Customs officers will provide forms of entry in triplicate as per form hereto marked B, two copies of which will be forwarded to the Sub-Collector, Port Darwin, and one retained as office file. All goods, whether free or dutiable, must be duly entered, and the importer must produce full information as to the quantities, values, and nature of the goods, failing which, and the officer not being satisfied, the goods will be detained until such information is forthcoming.

10. All returns, reports, duties collected, and all matters pertaining thereto are to be transmitted, at every opportunity, to the head Customs office, at Port Darwin, and any required directions or information can be obtained by telegram or otherwise from the Sub-Collector of Customs, Port Darwin.

A.

Outwards--Overland to the Northern Territory.

No.

..... STATION, ... DAY OF, 18 .

..... EXPORTERS.

Per

(Place of Destination.)

Northern Territory, via Charlotte Waters Customs Station.

MARKS AND NOS.	QUANTITY AND DESCRIPTION OF GOODS.	STATE HERE WHETHER PRODUCE OF OR MANUFACTURED IN SOUTH AUSTRALIA, OR IMPORTED.	VALUE.

I declare the above description and value of the Goods to be true, to the best of my knowledge and belief.

..... EXPORTER.

(This entry to be carefully filled in, and dispatched under cover to the Sub-Collector of Customs at Charlotte Waters Customs Station, in charge of the carrier.)

B.

Northern Territory Customs.

..... Station. No.

Date 18 ..

....., Importer.

Marks and Nos.

Number of packages

Description, &c.

.....

.....

.....

Produce

Value

Duty

Declared by

Before.....

To be filled up and retained by officers.

Northern Territory Customs.

..... Station. Duty paid or free. No.

.....day of....., 18 ..

....., Importer.

Marks and Nos.	No. of Packages.	Description and Quantity of Goods.	Produce.	Value.	Duty.

To Comptroller of Customs Accounts,

Port Adelaide.

I, ..., do hereby declare that the invoice now produced is a genuine invoice, and that the value or values of the articles therein contained was, when packed, the current value of the same articles in, and that the values and descriptions as above given are correct and true in every particular.

Witness my hand this.....day of....., one thousand eight hundred and

The above declaration, signed the day of, 18 .., in the province of

....., Sub-Collector.

This copy to be forwarded to Sub-Collector, Port Darwin, by first opportunity.

Northern Territory Customs.

..... Station. Duty paid or free. No.

.....day of....., 18 ..

....., Importer.

Marks and Nos.	No. of Packages.	Description and Quantity of Goods.	Produce.	Value.	Duty.

To Sub-Collector of Port Darwin Customs.

I, ..., do hereby declare that the invoice now produced is a genuine invoice, and that the value or values of the articles therein contained was, when packed, the current value of the same articles in, and that the values and descriptions as above given are correct and true in every particular.

Witness my hand this.....day of....., one thousand eight hundred and

The above declaration, signed the day of, 18 .., in the province of

....., Sub-Collector.

To be forwarded by first opportunity to Sub-Collector, Port Darwin.

South-Eastern Border Customs Regulations.

(December, 1885.)

THE Inspector of Police, Mount Gambier, is the Sub-Collector of Customs for the border, between Victoria and South Australia, and the undermentioned officers, stationed in the said district, shall act as Customs officers under him, viz.:—The police officers in charge at Mount Gambier, Bordertown, Naracoorte, and Penola; the railway station-masters at Custon, Frances, and Wolsely.

2. At least twenty-four hours' notice, dating from receipt of such notice, shall be given, or sent per post in registered letter, to the nearest officer referred to in the first regulation, of the intention to bring goods, including live stock, across the border from Victoria; such notice to state the day and hour when such goods will arrive, and at what place on the border.

3. The Customs officer will attend at the day and hour named, and collect duty according to the South Australian tariff. Any information required in the performance of this duty can be obtained per telegram from the Sub-Collector, Mount Gambier.

4. In the case of goods being brought across the border from Victoria in mail or passenger conveyances, a Customs officer will attend at the booking or stopping place of such conveyance to collect duty, if necessary; and no goods liable to duty are to be removed without permission first being given by such officer. Any driver, or person in charge of the conveyance, allowing the goods to be removed previous to such permission will be prosecuted.

5. Small broken parcels of goods purchased for consumption, and not for sale, will not be charged duty; but whole packages, such as boxes of tea, mats of sugar, suits of clothing, &c., must be charged.

6. Any person bringing goods into this province from Victoria across the boundary contrary to these regulations, will be liable to prosecution under the Customs Act, 1864; and the goods will be forfeited, and must be detained pending reference to the Collector of Customs, who, in all cases when necessary, will confirm the seizure, and decide whether the forfeiture of the goods shall be deemed sufficient without prosecuting for the usual smuggling penalties.

NOTE.—These Regulations do not apply to Serviceton, or to imports per railway from Victoria, which are specially dealt with by the Sub-Collector at Serviceton.

Export of Goods to Victoria, New South Wales, or Queensland, per South Australian Railways.

(UNDER ACTS OF 1864 AND 1883.)

(December 21st, 1887.)

EXPORT entries (blanks) will be supplied for use of merchants or agents gratis, at all Custom Houses or railway stations, for entering all goods and live stock not being already entered under bond, intended to be exported over the frontier.

2. Upon the entry for such goods or live stock in accordance with the prescribed form being made out, it is to be handed in to the proper railway officer at the time of invoicing or waybilling such goods for their destination, and the railway officer will at once forward it to the Sub-Collector of Customs at Serviceton or Cockburn, as the case may be.

3. Entries for bonded goods of all kinds, viz.:—"In transit," "ex warehouse," or for "drawback" must, as at present, be duly passed at the Custom Houses, and the Sub-Collector's copies of entries forwarded under cover to him direct (in transit and warehouse by the Customs, and drawback by the merchants).

4. For the advice of the railway officer, and to prevent the necessity for supplying him with an entry, under section 3 of these regulations, the merchants' or agents' Customs office copy of entry, duly signed or initialled by the proper Customs officer, can be exhibited, whereupon the goods can be waybilled or invoiced for forwarding.

5. The strictest attention to these regulations is necessary to facilitate Customs business at the frontier Customs stations at Serviceton or Cockburn, and to obviate the detention of goods.

6. All goods exported from South Australia across the frontiers of the neighboring colonies are subject to their Customs laws and regulations. In Victoria, live stock come under the Customs laws and are dutiable.

7. The entries for advice of Sub-Collectors at Serviceton or Cockburn must be strictly in accordance with Customs divisions and headings, giving full information as to marks, quantities, produce, and values. Neglect of these regulations, or an incorrect entry, will subject the exporter to a severe penalty under the Customs Act, 1864.

8. Attention is called to the undermentioned Victorian Customs regulations as to goods introduced from South Australia at Serviceton.

Victorian Customs.

- I. All goods, including live stock, imported from South Australia across the border into Victoria, whether by rail or otherwise, are subject to the Customs laws and regulations.
- II. Importers are warned that all goods, &c., must be duly reported to the proper officer of Victorian Customs, who will require the necessary entries, together with the full duties (if any) payable thereon.

- iii. In the case of goods, &c., destined for Melbourne, Geelong, Portland, or the Murray ports, such can be forwarded by rail under bond, the necessary duties being paid at port of destination. Entries, however, for same must be duly passed by the importer at Serviceton, and dealt with by the officer at that place (see No. 2).
- iv. All persons bringing goods into Victoria overland, whether by rail, mail coach, or other conveyance, are warned that goods introduced without the permission of the officer of Customs are not only liable to forfeiture, but that the importers are subject to prosecution under the Customs Acts, and that all such goods will be detained pending reference to the Commissioner of Trade and Customs.
- v. Owners of live stock are reminded that a stock inspector's permit is also required prior to introduction into Victoria.
9. The New South Wales Government have an officer stationed at Cockburn, but the head quarters are at Silverton.
10. The outward entry is to be as follows :—

OUTWARDS—OVERLAND.

.....Station.....day of.....188

No...

.....Exporters.

PER SOUTH AUSTRALIAN RAILWAYS.		PLACE OF DESTINATION.	
MARKS AND Nos.	QUANTITY AND DESCRIPTION OF GOODS.	PRODUCE (STAPLE OR FOREIGN).	VALUE.
	Note.—This entry is not required where goods have been previously entered at the Custom House under bond for drawback, ex warehouse, or in transit. To the Sub-Collector H.M. Customs, Serviceton or Cockburn, as the case may be.		

I declare the value of the above goods to be £ : :

.....Exporter.

Queensland Border Customs.

THE Queensland Customs have officers stationed at the following places on the South Australian border and adjacent thereto, viz.:—At BIRDSVILLE, situated on the Diamantina; at BETOOTTA, situated about 100 miles east of Birdsville; at OONTOO, on Cooper's Creek; and WOMPAH, close to South Australian and New South Wales border.

The following other stations:—viz., HUNGERFORD, WOOROOROOKA, HEBEL, MUNGINDI, TEXAS, WALLANGARRA, and STANTHORPE—are all situated near the New South Wales border.

Persons importing goods to Queensland from South Australia or New South Wales should, as early as convenient, give notice to the officer in charge of the station at which it is intended the goods shall enter Queensland, so that he may be at the place appointed to inspect goods, examine invoices, and receive duties. The border officers will receive duties before the arrival of goods, and will also receive invoices of goods to arrive, compute the duty payable thereon, and inform importers who reside at a distance of the amount required, so as to prevent delay to teams on their arrival at the border. Duties may be paid in cash on the border on arrival of goods, by guaranteed bank cheque, or by depositing a sufficient amount to the credit of the Customs bank account of the officer in charge of any of the Customs stations, the bank in such cases advising the officer, who then places amounts so paid to the credit of the importer in his individual ledger, returning the balance, if any, when applied for. The following are the

Regulations for the Admission, Free of Duty, of Queensland Sugar Returned Borderwise from New South Wales or South Australia.

1. Every shipment of sugar, exported for return to Queensland borderwise, as above, must be entered out in the usual way as if for export, with a declaration that the whole of the sugar so entered is for return to Queensland; and, in addition to the manufacturer's mark, each bag must be marked Q.S., with certain progressive numerals, to be obtained at the Custom House, Brisbane.

2. The proper officer will then give a certificate, in duplicate, that the sugar in question is of Queensland growth and manufacture, and that it is being forwarded to Sydney or Port Adelaide, as the case may be, for return to Queensland borderwise. Such certificate must show thereon the name of the shipper, the name of the ship, marks and numbers, and name of border Customs station where it is intended the sugar shall cross. One copy of the certificate will be sent to the Customs authorities at Sydney or Port Adelaide, and one to the Customs officer on the border.

3. Every such shipment, or any portion thereof, shall, on return to this colony borderwise, be accompanied by a certificate from the New South Wales or South Australian Customs officers, embodying the particulars set forth in the Queensland certificate referred to, to the effect that such sugar has been forwarded from Sydney, or Adelaide, under bond for transmission across the Queensland border; and such certificate shall be authority to the officer of the Queensland border Customs, to whom it may be presented, to admit the sugar therein referred to free of duty.

Special Provision as to Tea.

(FOOD AND DRUGS ACT, 257, 1882.)

(Section 33.)

FROM and after the 30th June, 1883, all tea imported as merchandise into or landed at any port in the said province shall be subject to examination by inspectors and analysts, to be appointed by the Collector of Customs, for which purpose samples may, when deemed necessary by such inspectors, be taken and with all convenient speed be examined by the analysts to be so appointed; and if, upon such analysis, the same shall be found to be mixed with other substances, or "exhausted tea," the same shall not be delivered unless with the sanction of the Collector, and on such terms and conditions as he shall see fit to direct, either for home consumption, or for use as ship's stores, or for exportation; but if, on such inspection and analysis, it shall appear that such tea is, in the opinion of the analyst, unfit for human food, the same shall be forfeited and destroyed, or otherwise disposed of in such manner as the Collector may direct.

For the purposes of this section, "exhausted," as applied to tea, shall mean any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means. (See *Government Gazette*, January, 1883).



Manufacture of Hosiery from Imported Yarns.

(UNDER SECTION 9 OF ACT 405 OF 1887.)

(December, 1888.)

ANY person desiring to manufacture hosiery from imported yarns without payment of duty must enter into a bond, with two sureties, to be approved by the Treasurer, in the sum of five hundred pounds, for his or her *bonâ fides*, and must be licensed.

2. The applicant for such licence must prove, to the satisfaction of the Collector of Customs, that he or she is the owner of knitting or other hosiery-manufacturing machines or machinery.

3. Upon the applicant entering into a bond, as hereinafter shown, and satisfying the Collector of Customs of his or her right to be considered a manufacturer under these regulations, imported yarns may be entered duty free, provided that they are specially described upon the Customs warrants as imported yarns for hosiery manufacture, and giving the name and address of such manufacturer. Every such warrant must bear on it a declaration before a principal officer of Customs, by the manufacturer or his or her Customs agent, of the truth and accuracy of the several particulars thereon given.

4. All such yarns imported duty free for hosiery manufacture must be actually used by the manufacturer obtaining the same in the herein-mentioned trade and occupation, and must not be sold or transferred, or in any way or manner dealt with, under penalty of forfeiture of bond and goods.

5. Customs officers will have the right at any time to enter the premises of any licensed hosiery manufacturer, and take stock of all goods and yarns found therein; and the manufacturer must, under the penalty imposed in the bond hereto, satisfactorily account to the Collector of Customs for the disposal of any yarns admitted free under these regulations, and must keep a record ready for inspection, showing full particulars of each lot so entered free, date of clearance, and how imported, with record showing the goods manufactured therefrom.

6. The Collector of Customs may, at any time, require the duty to be paid upon any ascertained balance of yarn in stock not already manufactured into hosiery.

7. The fee for such licence will be the sum of £5 annually, in advance, such licence to be void on any breach of the conditions herein laid down.



SOUTH [ROYAL ARMS.] AUSTRALIA.

LICENSE FOR HOSIERY MANUFACTURER.

Whereas.....of....., in the province of South Australia.....has duly paid the sum of.....pounds sterling, and has given bond with two sufficient sureties in the sum of five hundred pounds for his *bona fides*, in the manufacture of hosiery from imported yarns without payment of duty.

These are to authorise and license him the said.....to manufacture hosiery on the premises situated at....., in accordance with regulations therein made, and dated the.....day....., 188 .

Given under my hand at Port Adelaide this.....day of....., one thousand eight hundred and.....

Collector H.M. Customs.

—
BOND.

Know all men by these presents that we.....of.....in the Province of South Australia and.....of.....in the province aforesaid and.....of.....in the province aforesaid, are held and firmly bound unto our Sovereign Lady Queen Victoria in the sum of five hundred pounds of lawful British money to be paid to our said Lady the Queen, Her executors and administrators, for which payment well and truly to be made we bind ourselves, our heirs, executors, and administrators firmly by these presents.

Sealed with our seals. Dated this.....day of.....188 .

Whereas the above bounden is a manufacturer of hosiery from imported yarns without payment of duty, carrying on business at.....street in the.....of.....

Now the condition of this obligation is such that if the said.....shall faithfully observe the regulations for the manufacture of hosiery from imported yarns in the *Government Gazette*, dated the.....of....., 188 , then the obligation to be void, otherwise to remain in full force and virtue.

Signed, sealed, and delivered }	 (L.S.)
by the above named in the }	 (L.S.)
presence of }	 (L.S.)

Licensing of Lighters.

(December, 1888.)

ALL lighters employed in the conveyance of goods must be licensed, in compliance with the provisions of the 17th section of the Customs Act of 1864, under the following regulations :—

DIVISION I.

1. All vessels or boats used as lighters must be fitted with close bulkheads between the cabin and holds or hold, and between the forecabin and holds or hold, and to each hatchway there shall be properly fitted hatches and a hatchbar for crossing the hatches, prepared for locking with a Chubb's padlock, in order to effectually secure the same. Each hatchway to be provided with a good and waterproof tarpaulin.

2. Each lighter to have the name of the vessel and the port of license painted in a conspicuous place, in white or yellow Roman letters, not less than two inches in length, on a black ground, and also the words "licensed lighter."

3. The master or owners, with two approved sureties, shall provide bond in the sum of five hundred pounds for the safe custody and delivery of the goods conveyed in such lighters.

4. And all dutiable goods found on any lighter or boat not duly licensed as a lighter, will be deemed to have been illegally removed, and as such will be liable to seizure and forfeiture, together with the lighter or boat.

5. These regulations apply to all lighters, barges, and other vessels used on the River Murray for the conveyance of goods in connection with the river steamers.

6. The owner or licensee of every lighter must provide the necessary Chubb's padlocks, to the satisfaction of the Collector of Customs. The duplicate keys of the Chubb's padlocks to be handed over to the Collector during the continuance of such license.

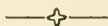
DIVISION II.

License Fees for Lighters.

1. Each lighter or barge per annum £1 0 0

Exemptions.

2. Registered vessels not being lighters or barges, and vessels employed by Her Majesty's Government.



BOND—LICENSED VESSELS.

Know all men by these presents, that we, ... of in the province of South Australia, and of in the province aforesaid, ... are jointly and severally held and firmly bound unto

our Sovereign Lady Victoria, by the grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of pounds of good and lawful money of Great Britain, to be paid to Her Majesty, Her certain attorney, heirs, and successors, to which payment, well and truly to be made we bind ourselves, and each of us, jointly and severally, our and each of our heirs, executors, and administrators, and every of them, firmly by these presents: Sealed with our seals.

Dated this.....day of....., in the year of our Lord one thousand eight hundred and.....

Whereas by an Act enacted by the Governor of South Australia, with the advice and consent of the Parliament thereof (No. 19 of 1864), "To consolidate and amend the Laws relating to the Customs of South Australia," certain vessels and boats therein particularly described are, in certain cases, subject to forfeiture, unless the owner or owners thereof shall have a license as therein described and directed for navigating the same, from the Collector or other proper officer of Her Majesty's Customs for the time being:

And whereas the above bounden.....owner of the.....called....., of the dimensions, tonnage, and value following (that is to say)—length....., breadth....., depth....., tonnage....., value....., hath applied for a license for the said boat, to be used and employed as a..... within the limits of the province.

Now the condition of this obligation is such that, if the aforesaid..... shall not be employed in the importation, landing, or removing any prohibited or uncustomed goods, contrary to the true intent and meaning of any law which now is or hereafter may be in force relative to the revenue of Customs, nor in the exportation of any goods which are or may be prohibited to be exported from this province, nor in the relanding of any goods whatsoever contrary to law: And if the said..... shall not receive or take on board, be found at sea, or in any port of the province of South Australia, with any goods subject to forfeiture by any law in force, and shall not do any act contrary to the said Act, or any law hereafter to be made relating to the revenues of Customs or excise, or for the protection of trade and commerce; and if the said..... shall not be employed otherwise than mentioned in the said license, nor otherwise than within the limits therein mentioned; and if the said licence shall, in case of loss, breaking-up, or disposal of the said..... be delivered within one month from the date of such loss, breaking-up, or disposal of such..... to the Collector or other proper officer of Customs, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered, by the above-named, in the presence of.....

.....(L.S.)

.....(L.S.)

.....(L.S.)



SOUTH [ROYAL ARMS] AUSTRALIA.

LICENSE.

Suffer the.....built, called the....., of length....., breadth....., depth....., tonnage....., value, whereof..... is owner, to be employed.....to pass without any let, hindrance, seizure, or molestation, provided it shall appear by certificate on the back hereof from me, or other proper officer of the Customs here, that the said owner has given security by bond, as required by law.

Given under my hand this.....of....., in the year of our Lord one thousand eight hundred and eighty.....

.....Collector.

NOTE.—For all information required under these regulations, or connected with the measurement of vessels and licensing of boats, application should be made at the Tide Inspector's Office, Custom House, Port Adelaide.

Epitome of Chinese Immigration Restriction Act, No. 439 of 1888.

CHINESE includes every person of Chinese race not exempted from the provisions of this Act.

2. Act does not apply—(I.) To any person duly accredited to any Australasian colony, by any Government, as its representative, or on any special mission. (II.) To the crew of any vessel not being discharged therefrom in the province, and not landing in the province, except in the discharge of duties in connection with such vessel. (III.) To any persons, or any class of persons, who shall for the time being be exempted from the provisions hereof under sections 3, 14, and 15.

3. Power to declare exemptions by Governor's proclamation.

4. Master on arrival, and before making any entry at Customs, to report Chinese on board. Penalty £100.

5. No vessel to bring more than one Chinese passenger for every 500 tons register. Penalty £500 for each Chinese in excess.

6. Penalty on entry by land without permit, £20.

7. Chinese convicted of offence against any Act for restriction of Chinese immigration by land, liable to be removed or deported.

8. Appropriation of penalties and payments under Act to general revenue.

9. Evidence of person being a Chinese, Magistrate to decide.

10. Provision against evading Act by transshipping Chinese into other vessels.

11. Power to make regulations.

12. Penalties recovered in accordance with Act, regulating proceedings on summary conviction. Vessel may be detained.

13. Appeal.

14. "The Chinese Immigration Act, 1881," is repealed. Chinese being the holder of an exemption certificate granted under the authority of the said Act shall, during the time specified in such certificate, be exempt from all provisions of this Act.

15. Exemption of Chinese in the colony at the date when this Act comes into operation. Certificate of exemption may be granted.

16. Abolition of poll-tax.

17. Act may be cited as the "Chinese Immigration Restriction Act, 1888."

18. Expiry of Act on January 1st, 1890, unless proclaimed otherwise.

Duty on Fractional Quantities or Values.

FOR convenience and uniformity, the duty on rated goods will be charged as under :—

Where duties are charged per ton or cwt.: $\frac{1}{2}$ cwt. or under will be thrown off; but if above $\frac{1}{2}$ cwt., duty will be charged upon 1 cwt.

Boards are charged per 100 feet: 50 feet or under will be thrown off; but if above 50 feet, duty will be charged upon 100 feet.

Deals, planks, &c., are charged per load of 40 feet: $\frac{1}{2}$ load or under will be thrown off; but if above $\frac{1}{2}$ load, duty will be charged upon 1 load.

Palings are charged per 100 in number: 50 in number or under will be thrown off; but if above 50 in number, duty will be charged upon 100 in number.

Laths and shingles are charged per 1,000 in number: 500 in number or under will be thrown off; but if above 500 in number, duty will be charged upon 1,000 in number.

Where duty is charged *ad valorem*, 10 per cent. is added to the net amount of invoice; in computing the duty, 10s. or under in value is thrown off; any fractional part of £1, over 10s., is charged as £1.

NOTE.—*In calculating the duties on goods, fractions of a penny are to be disregarded.*



Intercolonial, British, and Foreign Parcel Post Regulations.

(April, 1889.)

SECTION 10. In the case of parcels from the United Kingdom, or any other country or colony, their contents will be examined by the Customs officers employed in the post office, and, where duties are payable, the same must be paid or remitted before the parcels are delivered or forwarded to any other parcel post office in the colony for delivery. Parcels, the contents of which are not dutiable, will be forwarded at once to their destination.

Section 11. The necessary Customs entries will be passed free of cost to the addressees of parcels received.

Prohibitions.

(UNDER CLAUSE 34 OF ACT 19 OF 1864.)

IF any goods enumerated or described in the following table of prohibitions shall be imported or brought into the said province, then, and in every such case, such goods shall be forfeited and destroyed, or otherwise disposed of, as the Treasurer may direct:—

A Table of Prohibitions Inwards.—Goods absolutely Prohibited to be Imported.

Books wherein the copyright shall be first subsisting, first composed or written, or printed in the United Kingdom, or in the said province, and printed or reprinted in any other part of the world, as to which the proprietor of such copyright or his agent shall have given to the Collector a notice in writing that such copyright subsists, such notice also stating when such copyright will expire :

Coin, viz.—False money or counterfeit sterling :

Blasphemous, indecent, or obscene prints, paintings, books, cards, lithographic or other engravings, or other blasphemous, indecent, or obscene articles :

Infected cattle, sheep, or other animals, and hides, skins, horns, hoofs, or any other part of cattle, or other animals, which the Governor, with the advice of the Executive Council, may prohibit, in order to prevent any infectious or contagious distemper or disease :

Spirits (not being perfumed or medicinal spirits), unless in ships of fifty tons burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of fourteen gallons at the least, and duly reported, or in glass bottles or stone bottles not exceeding the size of three pint bottles, and being really part of the cargo of the importing ship, and duly reported :

Snuff or tobacco, unless in ships of fifty tons burden at least, and in whole and complete packages, each containing not less than sixty pounds net weight, and not containing any other goods, and unless into such ports as are or may be approved by the Governor, with the advice of the Executive Council, for the importation and warehousing of tobacco :

Cigars, unless in ships of fifty tons burden at least, and in packages containing not less than sixty pounds net weight, or not less than ten thousand in number each, and not containing any other goods, and unless into such ports as are or may be approved as last aforesaid.

NOTE.—See *Regulations under Public Health Act*, page 153.

River Murray Trade Regulations.

(December, 1878.)

PORT MORGAN.

PORT Morgan to be the first port of entry and final port of clearance for all vessels arriving from the colony of New South Wales, *via* the River Murray, or proceeding to the said colony *via* the said river.

The following shall be the limits of Port Morgan as a first port of entry and a final port of clearance, as aforesaid:—Comprising all the waters of the River Murray between the highest known flood level, on either side of the river south-west of a line crossing the river from a point three statute miles along its northern bank from the centre of the Government wharf, adjacent to the Town of Morgan, and north of a line crossing said river from a point three statute miles along the western side of said river from the centre of wharf aforesaid.

NOTE.—*The legal landing-place is the Government wharf adjacent to the Town of Morgan.*

The master of every ship or vessel arriving from New South Wales, or any part of the River Murray above Port Morgan, shall anchor or stop at Port Morgan, and shall make due report of the said ship or vessel, and her cargo, in the form numbered 1 hereunto annexed. And every master of every ship or vessel shall remain within the limits of Port Morgan as aforesaid until clearance be granted by the Sub-Collector, or other proper officer of Her Majesty's Customs, and shall, on demand, produce the following papers:—

1. Clearance from the last port of departure.
2. The manifest or manifests and shipping bills relating to the cargo on board.
3. List of passengers on board.
4. Her certificate of registry.

And every master of every ship intending to proceed to any part of the River Murray above Port Morgan, on arriving from any portion of the river below such port, shall anchor or remain off Port Morgan for the attendance of the Sub-Collector or other proper officer of Customs, and shall produce, on demand, the following papers, *viz.*:—

1. Clearance (if any) from the last port of departure.
2. The manifest or manifests and shipping bills relating to the cargo on board.
3. List of passengers on board.
4. Certificate of registry.

And no master of any ship shall leave the limits of Port Morgan until due clearance be granted by the Sub-Collector, or other proper officer of Customs; and no clearance will be granted until the master shall have furnished the officer with a declared report in the form hereunto annexed.

Exportation of Goods from a Bonded Warehouse under Bond,

Goods may be exported from the bonded warehouses at Port Adelaide, Adelaide, and River Murray ports, to ports in New South Wales on the said River Murray, under bond, having the following conditions signed by the exporter or agent and master of the ship, or other approved surety :—

1. The bond to be in twice the amount of duty the goods are liable to under the South Australian tariff.
2. That the goods shall be landed from the exporting ship at a legal wharf or landing-place in New South Wales, on the ship's arrival at such legal landing-place.
3. That the goods shall be landed in the actual presence of the officer of Customs of the port for which the goods are cleared.
4. That the exporter, agent, or other person clearing such goods shall, within one month after the date of the goods being landed, produce a certificate, under the hand and official seal or stamp of the officer of Customs of the port for which the goods were cleared, that the said goods were actually landed in the presence of such officer, at the legal landing-place of the port for which the goods were cleared.

It shall be lawful for the Sub-Collector of Customs at Port Morgan to examine all goods cleared from the warehouse under bond for exportation, or to land and examine such goods, should he deem it necessary; and to detain such goods if, after examination, they are found not to agree with the description and contents or quantity given in the ship's manifest and exportation entries.

The entry or shipping bill to be in form No. 3 hereunto annexed, four copies of which are to be made out by the merchant or agent exporting such goods, and delivered to the Collector or other proper officer of Customs, who will forthwith dispatch one copy to the Sub-Collector, Morgan, to enable him to see that the goods are fully and correctly described in the ship's manifest.

The Sub-Collector at Port Morgan has been instructed, for the purpose of affording facilities to the trade passing that station, to attend, upon application, to enter and clear vessels at all hours of the day or night (Sundays and holidays not excepted) without payment of overtime: Provided always that no bonded cargo be landed from or shipped in such vessel to be so cleared or entered.

It is hereby ordered that no charge for overtime be made for the attendance of the Sub-Collector of Customs at Port Morgan to receive the reports, or to grant clearances to vessels calling at Port Morgan, and not intending to load or discharge cargo, either before or after Custom House hours, or on Sundays or holidays.

Vessels loading or discharging bonded goods before or after Custom hours or on holidays will be charged the established overtime fees.

No. 1.—REPORT.

PORT OF.....

SHIP'S NAME.	TONS.	BRITISH OR FOREIGN, &C.	NUMBER OF CREW.	NAME OF MASTER, &C.	PORT OR PLACE FROM WHENCE ARRIVED.

CARGO.

MARKS.	NOS.	DUTY PAID AND FREE GOODS.	GOODS UNDER BOND.	LINE.	CONSIGNEE.

Number of Passengers.... { Adult Males
 " Females
 Male Children
 Female Children

Agent's Name and Address.....

I declare that the entry above written is a just report of my ship and her lading,
 and that the particulars therein inserted are true to the best of my knowledge.

Signed and declared this }
day of }
 }
 in the presence of..... }

(Signed).....Master,

(Countersigned)

*No. 2.—CONTENT.*

PORT OF.....

SHIP'S NAME.	TONNAGE.	IF BRITISH, PORT OF REGISTRY; IF FOREIGN, THE COUNTRY.	NAME OF MASTER.	NUMBER OF PASSENGERS.
For				

CARGO.

MARKS.	NOS.	DUTY PAID AND FREE GOODS.	GOODS UNDER BOND.	SHIPPERS.

Number of Passengers....	{	Adult Males
		“ Females
		Male Children
		Female Children

Agent's Name and Address.....

I do declare that the above Content is a true account of all goods shipped on board the above-named ship, and correct in all other particulars.

Signed and declared this }
day of 18.... } (Signed)..... Master.
 before me } (Countersigned).....



No. 3.—FROM WAREHOUSE.

No. day of 18..... No.

PORT.....EXPORTERS.

SHIP'S NAME.	BRITISH OR FOREIGN.	MASTER'S NAME.	PORT OR PLACE OF DESTINATION.

Imported by.....the.....day of.....18.....

In the

MARKS AND NOS.	QUANTITY AND DESCRIPTION OF GOODS.	VALUE.
		Bond given.

TOTAL VALUE:

NOTE.—Vessels arriving or departing from New South Wales or Victoria, have to stop for Customs Officer at the Customs Station, at Murthoo, to come on board. See regulations, page 141.

Drawback Regulations.

(UNDER CUSTOMS ACT OF 1864, AND AMENDING ACTS.)

(December 26th, 1888.)

Regulations for Goods Exported by Sea, by way of the River Murray, or Overland over the Boundary of the Province of South Australia, for Drawback.

THE exporter or his agent to enter the goods according to the form hereinafter set forth, marked A.

2. Bond, in form B, must be given by the exporter, with one or more sufficient sureties, to be approved by the Collector or other proper officer of Customs, in double the amount of drawback claimed, that the goods shall be duly shipped and exported to and landed at the port or place of destination, or otherwise accounted for, and, in case of overland transit, shall be produced to the proper officer of Customs at the appointed place over the boundary of the said province, or such other Customs station as may be appointed by the Collector.

3. No drawback shall be allowed on spirits, wine, beer, or tobacco.

4. Drawback will be allowed on goods, having paid duty on importation, other than those specified in the third regulation, except as hereinafter provided.

5. No drawback will be allowed upon any of the following goods, unless in original packages, or packed therefrom in the presence of an officer of Customs, and in all cases upon the production of the original stamped invoices, viz. :—

Acids—Acetic, muriatic, nitric and sulphuric
 Bacon, biscuits, butter, bottles, brownware and tiles, boots and shoes, barley
 Cheese, cordage
 Felt hoods; fruit, boiled; fruit, green
 Grain and pulse, galvanized manufactures
 Hams; honey; hosiery, knitted
 Malt, marble and stone
 Oatmeal, onions, oats, opium
 Potatoes; provisions, salted, preserved, or dried, including vegetables; paper bags
 Salt, soap, stearine, tinware, vinegar;

or any article which the Hon. the Treasurer, by *Gazette* notice, may declare to be subject to this section, and who may by like notice remove any article from such specified list (see page 123.)

6. No drawback will be allowed upon animals living.

7. No drawback will be allowed upon any goods which, by reason of damage or decay, shall become of less value for home consumption than the value of such drawback; and all goods so damaged which shall be cleared for drawback shall be forfeited, and the person who caused such goods to be cleared shall forfeit the sum of £200, or treble the amount of drawback, in each case, at the option of the Collector.

Drawback upon Broken Packages.

8. In order to entitle the exporter to claim drawback upon goods contained in packages which have been opened, or in other packages than those in which such goods were imported, he must comply with the following regulations:—

- a. The exporter, or his agent, must pass the usual export entry (distinguishing thereon “Goods free,” “Goods liable to a fixed or *ad valorem* rate,” and “Materials made up in the province,” and setting forth legibly, in each class, the quantities, qualities, sizes, value, and description of same), and accompanied by an invoice, distinguishing in such invoice the current value in this province, and the rate of duty paid upon the goods at the time of import, and the exporter (or his agent, if approved for such purpose by the Collector) shall, at foot of such invoice, make a declaration before a principal Customs officer, in the form and manner following:—“I,.....do hereby declare that the invoice now produced, dated the..... day of....., 18...., and stamped with the Customs stamp dated....., 18...., is a genuine invoice, and that the value of the articles contained therein is the current value thereof in this province: and I further declare that these goods were properly cleared at the Customs, and duty paid on importation, and that none of the said goods were the produce of, or manufactured in, South Australia, except as specified in the said invoice, and that no drawback or rebate on account of damage has been previously claimed or paid; and that the drawback now claimed does not exceed the amount of duty paid inwards on importation. Dated at this.....day of....., 18.... Signed and declared this.....day of....., 18...., before me, ...a principal officer of Customs.” By special permission of the Collector, upon sufficient reason being given, the export entry may be deposited with the examining officer before the vessel by which the goods will eventually be shipped has been entered out, the name of the ship being subsequently filled in prior to the shipment of the goods.
- b. In no case will more than the amount of duty paid inwards be refunded by drawbacks. Any person detected making any such illegal claim shall be liable to a penalty of not less than £5 nor more than £20.
- c. When required by the Collector, or other officer of Customs, proof must be given that full duty was paid on importation.
- d. All goods on which drawback is claimed under these regulations must be packed in the presence of an officer of Customs, who will attend at the store of the exporter, or his agent, for that purpose, and who will certify whether the quantities, description, and value correspond with the particulars stated in the invoices and entries. Drawback will only be allowed on jewellery when the original stamped invoices are produced, and the goods satisfactorily identified therewith.

9. Where goods which are contained in packages which have been opened, or in other packages than those in which such goods were imported, except as provided in section 17 hereof, have paid duty at 10 per cent. *ad valorem* upon importation, a drawback of 7 per cent. will be granted on the export value; or when they have paid duty at 15 per cent. *ad valorem* upon importation, a drawback of $10\frac{1}{2}$ per cent. will be granted on the export value: or when they have paid duty at 20 per cent. *ad valorem* upon importation, a drawback of 14 per cent will be granted on the export value; and when they have paid duty at 25 per cent. *ad valorem* upon importation, a drawback of $17\frac{1}{2}$ per cent. will be granted on the export value. (See sub-sections b and c of sections 8.)

10. When any question arises as to the true export value of goods entered for drawback, such value must be verified by the production to the officer of Customs of the original stamped invoice on which duty was paid inwards.

Drawback upon Apparel and Slops, and Trimmings for Hats, Caps, and Bonnets made up of Material, Imported into the Province.

11. Upon apparel and slops, and trimmings for hats, caps, and bonnets, made up of materials upon which 10 per cent. was paid upon importation, a drawback of 7 per cent. upon two-thirds of their export value; and when made up of materials upon which 15 per cent. was paid upon importation, a drawback of $10\frac{1}{2}$ per cent. upon two-thirds of their export value; and when made up of materials upon which 25 per cent. was paid upon importation, a drawback of $17\frac{1}{2}$ per cent. upon two-thirds of their export value.

Drawback upon Sugar used in the Manufacture of Jams and Confectionery.

12. One shilling and sixpence on every hundred-weight of jam exported will be allowed as drawback on the imported sugar used in the manufacture of such jam.

13. Three shillings will be allowed as drawback on every hundred-weight of confectionery made of boiled sugar, with coloring matter and flavoring essences only.

14. The confectionery must be packed in the presence of an officer, who will certify whether the description and qualities correspond with the particulars stated in the entries, and see that the cases are securely sealed and forwarded for shipment.

15. The exporter, or his agent, shall make a declaration on the entry or warrant, before the Collector or other principal officer of Customs, that the sugar used in the manufacture of the jam or confectionery has been imported into and paid duty in this province.

Drawback upon Original and Unbroken Packages.

16. Where goods are exported in original and unbroken packages, or have paid a fixed rate of duty upon importation, the full amount so paid will be allowed as drawback, provided that no rebate of duty has been previously claimed or paid, and that they are not of less value for home consumption than the value of such drawback.

17. Where the original invoices can be produced for any goods imported and afterwards wholly or in part exported for drawback, the exporter will be allowed to enter them as original packages and claim the full amount paid as duty on importation, although the same may be packed with other goods; but in all such cases the packing must be in the presence of an officer.

Drawbacks on Mixtures of Coffee and Chicory.

18. Drawbacks on mixtures of coffee and chicory will only be allowed under the following conditions, viz.—When imported chicory is used, it must be from original and unbroken packages, drawback to be allowed in proportion to the quantity used in the mixture, coffee calculated, at 3d. per lb., and chicory at 6d. per lb.; chicory mixed with coffee, other than as above mentioned, to be deemed as having been made from green root imported into the colony, and an allowance of $1\frac{1}{2}$ d. per lb. only to be made. All mixings as above to be made in the presence of an officer of Customs.

General Drawback Regulations.

19. The hours of business for the inspectors of drawbacks are from 9 a.m. to 5 p.m., except on Saturdays, when they close at 1 p.m.

20. Notice of intention to pack goods mentioned in regulations must be given to the Collector, or an officer of Customs, at least two working hours before the attendance of an officer is required. (Form C.)

21. The attendance of the officer to inspect either original or broken packages must be paid for at the rate of 2s. 6d. per hour, or portion of an hour, and the railway or other fares paid when necessary.

22. No drawback of duty will be payable on goods exported, except on packages repacked in the presence of or inspected by an officer of Customs, who will, in the latter case, cause such to be examined as may be directed by an inspector of drawbacks, certifying on the entry or invoice that such has been done, and stating whether correct or not on such examination.

23. Every facility required by the officer must be given to enable him to superintend the packing of goods, failing which he will stop the packing and leave the premises.

24. Upon the completion of the packing the case must be sealed by the Customs officer and immediately shipped, dispatched, or secured in a bonded warehouse until time of shipment for dispatch; or, if removal cannot be made immediately, the goods must be deposited in some secure room approved of by the Collector, under lock of the Crown, until removal.

25. If the exporter cannot specify the number of packages in the entry, such may be inserted; and the officer in charge is hereby required to see that such is inserted, prior to the removal of the packages.

26. The person entitled to any drawback on any goods duly exported, or his agent, duly authorised in that behalf, shall make and subscribe a declaration on the debenture that the goods mentioned therein have been actually exported, and have not been relanded in, or reintroduced into, any part of the said province; and that such person at the time of entry and shipping was, and continued to be, entitled to the drawback thereon, and the name of such person shall be stated in the debenture, which shall then be delivered to such person or his agent.

27. After the export of any goods for which any drawback is allowed, the drawback shall be payable (but nothing herein contained shall compel the Collector, or other proper officer, to pay any claim for drawback which he may consider it inadvisable, from any cause whatever, to allow), and the receipt of the person named in the debenture as the person entitled to the drawback, countersigned by the holder of such debenture, if the same shall have been transferred, shall be the discharge for such drawback when paid: Provided that no such debenture shall be paid after the expiration of two years from the date of the shipment of the goods; nor, in case of exportation for any Australasian colony by way of the River Murray, or over the boundary of the said province, until a certificate under the hand of the proper officer of Customs of the port or place at which the goods were forwarded, landed, or delivered, that the goods had been so forwarded, landed, or delivered, shall have been received, and shall have been verified by the person claiming such drawback, or until proof be given to the satisfaction of the Collector of the loss of such goods.

28. No drawback will be passed for payment unless all expenses incurred have been paid.

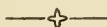
29. Any person who shall reintroduce into this province, at any place, from across the boundary of the province of South Australia, without payment of duty, any goods whereon drawback has been allowed on export from this province, shall be punishable by a penalty not exceeding £100, and the goods, and any goods packed therewith, shall be forfeited to Her Majesty.

30. On the hearing before magistrates, or on the trial of any information under the preceding clause, the burden of proving that the goods mentioned in such information, and introduced into this province at any place were goods on which drawback had not been allowed as aforesaid, shall be on the defendant.

31. The conditions of the Customs Act, 19 of 1864, and amendments thereto, must, so far as applicable to these regulations, be strictly observed.

32. The Collector shall have full power to open and examine, by himself or officers, any package containing, or purporting to contain, goods entered for drawback under these regulations, and to seize same, if, upon examination, they are found not to agree with the invoice; and should any fraud, or attempt at fraud, be committed by the exporter, or by any person acting on behalf of such exporter, it shall be competent for any officer of Customs to detain the goods specified in such entry, and report the matter to the Collector of Customs, who will thereupon inquire into the matter; and, if sufficient grounds appear to warrant suspicion of fraud or over-valuation, such shall be fully investigated by the Collector of Customs, who is hereby empowered to decide the matter, either by the forfeiture of the whole or part of the goods mentioned in such entry, or in any other manner in which he is authorised by law to proceed.

33. All claims for drawback must be made to the Collector of Customs, Port Adelaide, and debenture presented, within twelve months.



FORM A.

SHIPPING BILL FOR DRAWBACK GOODS.

SHIP'S NAME.	WHETHER BRITISH. OR FOREIGN.	MASTER'S NAME.	PORT OR PLACE OF DESTINATION.
<i>[Here state</i>	<i>the particulars</i>	<i>according to the above</i>	<i>headings.]</i>

SHIPPING BILL FOR DRAWBACK GOODS—continued.

MARKS.	NUMBERS.	DESCRIPTIONS OF PACKAGES.	QUANTITY, QUALITY, AND DESCRIPTION OF GOODS.
[Here	state the	particulars according	to the above headings.]
Total number of pkgs.			

I claim drawback on [here state the quantity and description, in words at length, of any goods in respect of which drawback is claimed.]

(Signed)

Exporter [or Agent].

Port of

(Countersigned)

Officer of Customs.

Dated day of 18.....

FORM B.

EXPORTATION FOR DRAWBACK.

Know all men by these presents, that we of in the province of South Australia, ... and of in the province aforesaid, ... are held and firmly bound unto our Sovereign Lady Victoria, by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of pounds of good and lawful money of Great Britain, to be paid to Her Majesty, Her certain attorney, heirs, and successors, to which payment well and truly to be made we bind ourselves, and each of us by himself for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents, sealed with our seals.

Dated this day of in the year of our Lord one thousand eight hundred and

Whereas the above bounden hath given notice of his intention to export to (in ship or per rail.)

Now, the condition of this obligation is such, that if the said goods, and every part thereof, shall be duly exported to, and shall be landed at aforesaid, or shall be otherwise accounted for to the satisfaction of the Collector or other proper officer of Customs, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered, }
in the presence of }

..... (L.S.)

..... (L.S.)

Officer of Customs.

FORM C.

DRAWBACKS.—NOTICE OF INTENTION TO PACK.

To the Collector of Customs.

..... beg to give notice that intend to pack sundry goods for exportation for drawback, at at o'clock on 18....., and would request the attendance of an officer of Customs for that purpose, and guarantee payment of the authorised fees for the officer's services.

FORM D.

AUTHORITY OF EXPORTER FOR AGENT TO MAKE DECLARATIONS.

To the Collector of Customs.

Port.....18....

Sir,.....the undersigned, carrying on business at.....
 under the style of.....do hereby authorise.....
 whose signature appears in the margin, to act as.....representative, in compliance with the Drawback Regulations, viz., to make the required declaration to the entry and to the debenture, and also to certify to the correctness of the necessary invoices and statements.

.....have the honor to be, Sir,

Your most obedient servant,.....

.....

NOTE.—This authority does not permit the person authorised above to receive payment of the Claim for Drawback, such Claims being paid on an order in the proper form or Power of Attorney.



Drawback Regulations (Additional).

(UNDER SECTION 105 OF ACT 19, 1864, AND ACTS 12 OF 1872, 19 OF 1875, 291 OF 1883.)

(May 1st, 1889.)

PAINTS mixed ready for use, manufactured in South Australia from materials upon which the full duty has been paid upon importation, provided that the proportion of oil used in the manufacture of such paint be not less than 33 per cent., will be entitled on exportation, and proof to the satisfaction of the Collector of Customs of the correctness of the claim, to a drawback of two shillings per cwt.

2. Varnish manufactured from materials upon which the full duty has been paid in South Australia on importation, provided that the proportion of oil used in the manufacture of such varnish be not less than 33 per cent., will be entitled on exportation, and poof to the satisfaction of the Collector of Customs of the correctness of the claim, to a drawback of twopence per gallon.

3. Additional articles, upon which no drawback will be allowed unless in original packages or packed therefrom, and in all cases upon the production of the original stamped invoices, viz.:—Blacking, blue, pickles, starch.

Regulations for the Payment of Drawback upon Duty-paid Goods used in the Manufacture of Ale for Export from the Province.

(April, 1889.)

IN order to entitle the exporter to claim drawback upon duty-paid goods used in the manufacture of ale for export from the province, he must comply with the following regulations:—

2. The exporter must in all cases be the actual brewer or owner of the brewing establishment, or his duly appointed representative.

3. Notice of intention to brew ale for export must be given, and the fees for the attendance of the proper Customs officer guaranteed therein, as per form No. 1. attached.

4. The proper Customs officer will attend at the time fixed in such notice, and will superintend the use in such manufacture of any duty-paying goods so legally used, and will remain during the whole period of such brewing, taking such samples and a careful account of the before-mentioned duty-paid goods. Such goods must be from original packages or thoroughly substantiated to the satisfaction of the Customs officer in attendance as goods which have paid duty on importation.

5. The brewer or proprietor of such brewery is to provide all necessary weights, scales, and accommodation for the proper Customs officer in attendance, and must furnish him with any requisite information and assistance, failing which the officer is empowered to suspend his oversight of the manufacture, and leave the premises.

6. Upon the completion of each such brew of ale for export purposes, the officer will ascertain the number of gallons made, and will take such samples or other information as he may require.

7. The brewer or proprietor of such brewery must keep a record in a book, to be kept for that purpose, of the date of each brew of ale for export, the duty-paid goods used in connection with such manufacture, the quantity of ale so made, and the manner in which such ale is finally disposed of. Such record-book to be in form approved by the Collector, and to be open for inspection by the proper officer of Customs. The book to be certified by such officer at each brew or entry of ale for export, as the case may be.

8. Upon the export of any such ale for any other colony the brewer or proprietor of such brewery must pass the usual export entry, and duplicates distinguishing thereon the quality of ale to be exported, and the rate of drawback per hhd. or other vessel used to convey it in, as ascertained by the records kept of such brew, certified to by the proper officer. Bond in double the amount claimed to be given also with each entry, that such ale will be exported, and that the amount claimed is correct, as well as all other particulars, and that it will not be re-imported without the payment of the proper duty. Notice of intention to export must be given as provided by the general Customs drawback regulations,

and an officer will attend to see that proper labels, as per form No. 2 hereto, are affixed to each cask. The casks can then be forwarded to their destination, but will be liable to examination and sampling, for testing purposes, at any time before leaving the province.

9. Before the drawback will be payable, the exporter must produce a duly certified Customs landing certificate, or receipt from the port or place of destination, and the drawback debenture must be certified by both the actual brewer and the proprietor of any such brewery that the drawback is correct in every particular.

10. The general Customs drawback regulations and the Customs Acts now in force, wherever applicable, to be read with these regulations.



FORM No. 1.

NOTICE OF INTENTION TO BREW ALE FOR EXPORT.

To the Collector of Customs.

.....give notice that.....intend to commence to brew ale for export under the drawback regulations of....., 188., at....., at o'clock, and request the attendance of an officer to superintend the same, and guarantee payment of the proper fees for his services.

....., 18...

....., Brewer.



FORM No. 2.

LABEL TO BE ATTACHED TO EACH HHD. OR CASK OF ALE FOR EXPORT FOR DRAWBACK.

“South Australian Ale for Export for Drawback.”



Landing Goods for Public Purposes.

(UNDER SECTION 66 OF ACT 19, 1864.)

(May, 1871.)

IN the case of goods arriving for the Public Service, the Head of the Department for which such goods are intended must make application, in duplicate, to the Honorable the Treasurer.

2. The Treasurer, upon being satisfied that such goods are *bonâ fide* for the Public Service, will sign the warrant at foot of form, and return the same, both original and duplicate, to the department.

3. The Treasurer's warrant is to be taken as simply authorising the landing, duty free, of the goods therein enumerated, and not as restricting the right of search by the Customs officers.

4. Any private goods found in packages purporting to contain solely articles for the Public Service to be forfeited.

Bonded Warehouses.

(December 21st, 1887.)

NO building will be licensed for the purpose of a bonded warehouse until the owner or occupier of the same shall have given security in the sum of £2,000, in such manner as may be approved by the Hon. the Treasurer, for the due payment of duties due upon all goods which may be deposited therein.

2. No building will be licensed for the purpose of a bonded warehouse unless considered by the Collector to be suitable for the purpose for which it is intended. In cases where the whole of a building is not licensed, the bonded portion must be partitioned off, and secured to the satisfaction of the Collector; and, where bonded floors are continued over a gateway, the same must be ceiled. There must be a sufficient number of windows to supersede, as far as possible, the necessity of any artificial light. The windows on the upper floors and skylight to be secured by stout hammered iron bars, firmly fixed, and secured to the satisfaction of the Collector, and those on the ground floor, in addition to such bars, must have shutters made to open internally, with strong hinges thereon, and a crossbar. All windows opening into private yards in the occupation of other persons, or over other buildings, and all superfluous windows, together with the fireplaces or chimneys, must be stopped with brick or stone as solid as the walls themselves. All the entrances into warehouses are to have strong doors, furnished with screw-staples and hasps—each screw to be secured by a nut and riveted on the inside, to prevent the fastenings being drawn, and the entrance door must open into some public way, so as to be at all times accessible for the easy examination of the locks and fastenings, without passing through other doors or gates; and should there be any windows in the adjoining premises from which access may be had to the roof of the proposed warehouse, such precautions must be adopted as the Collector may direct, to prevent the security of the warehouse being diminished. These regulations to be strictly applied to all licensed premises; and in all cases the Collector will refuse to grant licenses till the buildings are secured to his satisfaction.

3. The annual fee of one hundred and fifty pounds is to be paid in advance by the owner or occupier of every warehouse approved for the warehousing of goods liable to duty, where the services of a separate locker are required. Where two warehouses, owned or occupied by one or more persons conjointly, require the services of one locker between them, the annual fee of one hundred and fifty pounds is to be paid in advance in equal proportions in respect of each warehouse—the hours of attendance of the locker to be regulated as the Collector may direct. When the services of a locker are required before or after the regular hours, application must be made to the warehouse-keeper, who will make the necessary arrangements for complying with such request as speedily as possible, upon payment of two shillings per hour or fractional part of an hour for such extra officer.

4. The situation of all bonded warehouses (other than for those bonding solely explosive or inflammable goods or colonial distilled spirits) is not to exceed one thousand yards from the Custom-house, calculated by the nearest practicable route.

5. Each entrance to a bonded warehouse must also be secured by two of Chubb's patent locks, the keys of one of which will be kept by the owner or occupier of the warehouse, and the keys of the other by the proper Customs officer.

6. The owner or occupier of a bonded warehouse must furnish, at his own cost, two sets of beams, scales, and weights, or weighing machines—one set for heavy goods, and one for taring cigars, snuff, &c.; such scales or machines to be tested daily, when in use, by the Customs officers.

7. The owner or occupier of a bonded warehouse must reserve sufficient space for the necessary office accommodation of the locker, and provide such necessary furniture as the Collector may direct. The requisite Chubb's patent locks for securing all internal or external doors of a bonded warehouse are to be furnished by the bonded warehouse-keeper, subject to the approval of the Collector as to size and quality.

8. Sufficient space must be reserved within some well lighted portions of the warehouse for gauging, or otherwise a shed, covered with slate or iron, must be provided for the purpose.

9. No free or duty-paid goods will be allowed within a bonded warehouse, and if any such goods are found therein the license will be liable to forfeiture.

10. Goods cleared for home consumption or exportation must be removed from the warehouse immediately, or any delay in so doing must be explained to the satisfaction of the Collector.

11. No goods will be allowed to be bonded which cannot be actually placed within the warehouse or bonded yards, as hereinafter provided. This regulation not to apply to goods landed on Collector's order.

12. No warehouse will be allowed to be open, or remain open, except for receipt, delivery, repacking, regauging, &c., of goods, and then only in the presence of the proper officer of Customs.

13. All packages of whatever description must, immediately upon receipt, have the bonded mark and number painted thereon, be ready for weighing, gauging, and examining as soon as practicable, or, under any circumstances, within forty-eight hours, and old or previous bond marks are to be immediately obliterated with paint.

14. Goods allowed to be entered for removal overland or exportation must in every case be carefully bond marked with paint before leaving the warehouse.

15. Once annually, or oftener if required by the Collector, the bonded warehouse-keeper must provide the necessary assistance for taking stock.

16. Empty packages, if not dutiable, to be at once removed by the bonded warehouse-keeper.

17. In stowing goods in the warehouse special care must be taken that a space or passage of at least 18in. is left between every two tiers of casks, and the casks in each tier must be so placed that the inner heads may be seen, the bonded marks in all cases to be placed outward. In stowing sugar a passage must be left of at least 18in. between each

stack, and the stacks must not be more than five bags wide, which must be properly strutted or supported with timber ; and strict attention must be paid to the directions given by the Collector or other proper officer of Customs with regard to the stowing of goods, under a penalty of five pounds for each neglect, as provided in section 70 of Customs Act, 19 of 1864.

18. No spirits, wines, beer, or tobacco shall be placed on any floor where the lowest part of the roof is not 14ft. clear above the floor, unless the rafters are ceiled. This is not to apply to case spirits.

19. No tools of any description, or other instruments, shall be allowed in the bonded warehouses, except those allowed by the Collector.

20. No naked lights allowed to be used.

21. The proprietor of warehoused goods will have no claim on the Customs for any loss he may sustain by fire in the warehouse, or in any examining shed ; or by accident or by felony.

22. No spirits or wines to be racked off but from the bunghole, with the pump or syphon.

23. No samples of wines or spirits to be taken without an order from the warehouse-keeper, and may be obtained from casks in tiers by the use of the frett or gimlet, but care to be taken that they are immediately spiled, and cut off close.

24. No water to be kept in the bonded warehouses, except when required to wash bottles, and to be thrown out when not further immediately required for this purpose.

25. No case or packages of any kind to be examined but in the presence of an officer of Customs ; all ullage cases to have the number of bottles they contain marked legibly on the outside of the case ; and all cases to be carefully nailed down before stowed away.

26. Wines and spirits may be drawn off into reputed quarts and pint bottles, without any brand, label, or name thereon, or on the package in which the same are packed. Brandy may be drawn off and mixed with any wine, not exceeding the proportion of ten gallons of brandy to one hundred gallons of wine. Casks of wine or spirits may be filled up from any other cask of the same sort in the same warehouse.

27. Owners of unsound wine, upon the importation thereof, or after it has been bonded, upon application to the Collector, and under the superintendence of the proper Customs officer, may be permitted to convert it into vinegar, by adding thereto at least twenty per cent. of crude vinegar ; and after such conversion it may be admitted at the duty payable on vinegar.

28. Tasting orders and additional samples will be granted by the warehouse-keeper, except upon case goods.

29. No casks or other packages containing spirits or wines received into bond are, under any circumstances, to be opened or tapped in the first instance, either for samples or other purposes, except in the presence, and under the direction of, the gauging officer.

30. No smoking allowed in any part of a bonded store.

31. Lockers are not to regauge, except for Customs purposes.

Bonded Yards.

32. Tanks, heavy machinery, &c., may be placed in bonded yards, provided that the yards are surrounded with walls, or fences, approved by the Collector. The entrance gates into the yards must open into a street or public way, and be always accessible to the officers for the purpose of examining locks and fastenings without passing through any other gates or doors. The gates must be strong, and the fastenings secured in the same manner as the fastenings of the entrance doors of the bonding warehouses.

33. The licence fee for a bonded yard, as above, shall be five pounds annually, or such sum as the Treasurer may fix.

34. The hours of attendance shall be the same as bonded warehouses, but if any extended time be required it will be allowed by the warehousekeeper. The charge for the attendance of the locker shall be at the rate of two shillings per hour for the regular hours, or for any extended time.

Private Bonded Warehouses for Ad Valorem Goods.

35. Upon the due compliance with the 1st and 2nd of these regulations, a licence may be granted for private bonding warehouses, for *ad valorem* goods only, belonging to the owner or occupier of such warehouses.

36. The licence fee for a private bonded warehouse shall be five pounds annually, or such sum as the Treasurer may fix.

37. Regulation 34, as to charges for attendance of lockers at bonded yards, shall also apply for services rendered at private bonded warehouses by lockers.

38. An account of the time of the locker's attendance shall be kept by the Customs warehouse-keeper in a book to be called "The Private Bonded Warehouse Locker's Time Book," to be certified daily by the owner or occupier.

Payment for services to be made at the Custom House monthly.

Bonded Stores at Legal Outports.

39. The licence fee to be paid annually for a bonded warehouse at any legal outport where the services of a locker are not required shall be twenty-five pounds.



**BOND TO BE GIVEN BY THE PROPRIETOR OR OCCUPIER, AND SURETIES OF
WAREHOUSES APPROVED FOR BONDING GENERALLY FOR AD VALOREM
GOODS, AND FOR BONDED YARD.**

Know all men by these presents, that we, ..., of, in the province of South Australia, ..., of, in the said province, ..., and, of, in the said province, ..., are held and firmly bound unto our Sovereign Lady Queen Victoria in the sum of two thousand pounds of lawful British money to be paid to our said Lady the Queen, Her executors and administrators, for which payment to be well and truly made we bind ourselves, our heirs, executors, and administrators, firmly by these presents sealed with our seals.

Dated this.....day of....., in the.....year of the reign of Her said Majesty, and in the year of our Lord one thousand eight hundred and.....

Whereas the above bounden....., being the occupier of....., situate at, in the province aforesaid, which have been approved for the warehousing of....., without payment of duty, upon giving general bond for the duties due and to accrue upon all such goods as may be deposited therein:

Now the condition of this obligation is such that if all goods now deposited, or which from time to time hereafter may be deposited, in the said....., without payment of duty, shall at all times whilst they shall be and remain in the said....., be safely and securely deposited in the said....., and there kept in good state and condition, free from all loss, deficiency, or damage, save such as may arise from unavoidable accident, and also in case all duties to accrue due upon such goods shall be paid, or the same shall be duly exported according to the first account taken of such goods upon the landing of the same, and without abatement on account of deficiency except as is otherwise provided for by law, and further, if no part of the goods so from time to time to be deposited and kept as aforesaid shall be taken out of such.....until cleared from thence by due entry and payment of duty, or upon due entry for exportation, and also until the said goods shall be disposed of or accounted for to the satisfaction of the officers of Her Majesty's Customs, subject to such regulations as now are or may at any time or from time to time hereafter be approved by the Governor of the said province or by the Collector of Customs, then this obligation to be void, otherwise to be and remain in full force and virtue.

.....(L.S.)

.....(L.S.)

.....(L.S.)

Signed, sealed, and delivered by the above-named.....



Conversion into Starch of Imported Rice upon which Duty has not been paid.

(UNDER SECTION 9 AND SCHEDULE OF ACT, No. 405 OF 1887.)

(October 31st, 1888.)

STARCH manufacturers will be allowed to take delivery of rice on importation thereof, or from any bonded warehouse, without payment of duty, subject to the following regulations:—

2. Application in writing must be made to the Collector of Customs by the manufacturer, submitting the names and addresses of two sureties for approval. Bond to be in the sum of £2,000.

3. The warrants upon which the importation or delivery from bonded warehouse are made must specially describe that the rice is for manufacturing into starch in bond.

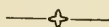
4. The rice, upon reaching the manufacturer's warehouse, must at once be secured in a proper place to be approved of by the Collector, under Chubb's padlocks, or destroyed for human consumption by chemical preparations. All rice must be removed, destroyed for human consumption, or otherwise dealt with under the supervision of a Customs officer. The chemical preparations to be used for the destruction of the rice must be to the satisfaction of the Collector.

5. A debtor account will be kept of all rice entered under these regulations, and all rice delivered for conversion into starch will be credited to such account. And on such days as the Collector may direct, a balance will be struck of all rice imported and delivered for conversion into starch without payment of duty, and also the quantity of starch manufactured during such period. The Collector may, at such balance, require that duty be paid upon any rice then found not converted into starch.

6. A licence fee of £25 is to be paid annually, in advance, and when the services of a Customs officer are required, upon application to the warehouse-keeper one will be supplied, whose services are to be paid for by the applicant at the rate of two shillings per hour, as well as his fare from Adelaide or Port Adelaide, as the case may be.

7. The manufacturer must provide the necessary Chubb's padlocks, weighing machines, and office accommodation, to the satisfaction of the Collector.

8. The Bonded Store Regulations of the 21st December, 1887, are to be read with the foregoing, when not otherwise provided for.



BOND.

Know all men by these presents that we.....of.....
in the province of South Australia, ...and.....
of.....in the province aforesaid,..... and.....
.....of.....in the province aforesaid, are held and firmly
bound unto our Sovereign Lady Queen Victoria in the sum of two thousand pounds
of lawful British money, to be paid to our said Lady the Queen, Her executors and
administrators, for which payment to be well and truly made we bind ourselves,
our heirs, executors, and administrators, firmly by these presents. Sealed with our
seals. Dated this.....day of.....18....

Whereas the above bounden.....is a manufacturer of
starch, from rice in bond, carrying on business at.....
street, in the.....of.....

Now the condition of this obligation is such that if the said.....
.....shall pay on demand to the Collector of Customs for the province
of South Australia such duty as may become payable on such rice as may be
imported until manufactured into starch, in accordance with any Act in force for
the time being relating to the Customs, and any regulations in force thereunder,
and if the said.....shall always comply with the provisions of such
Acts and regulations, then the obligation to be void, otherwise to remain in full
force and virtue.

.....(L.S.)

.....(L.S.)

.....(L.S.)

Signed, sealed, and delivered by the above-named.....
in the presence of.....

Payment of Damages Caused by Officers.

(UNDER SECTION 74 OF ACT 19 OF 1864.)

(May, 1871.)

IN all cases where any officer of Customs has, by his wilful misconduct, caused the embezzlement, waste, spoil, or destruction of any goods bonded under the provisions of the Customs Act. 19 of 1864, the damages caused thereby shall be made good to the importer, consignee, or proprietor of such goods, subject to the following regulations:—

1. The officer so offending must have been prosecuted to conviction by the importer, consignee, or proprietor.

2. The claim for damages must be lodged with the Collector immediately such conviction is obtained.

3. The damages must be calculated upon the invoice value of such goods at the time of their importation.

4. The Collector, if satisfied of the correctness of the claim, shall submit the same for the approval of the Honorable the Treasurer; and, upon such approval being obtained, will pay the amount of such claim out of the Customs revenue.

5. In the event of the Collector and the importer, consignee, or proprietor of the goods not being able to agree as to the amount of damage, the same shall be referred to two valuers, to be named by the Honorable the Treasurer, whose decision shall be final.



Vessels at Other than Legal Landing-places.

THE fees or pay of all officers employed attending on ships elsewhere than at the legal landing-places will be charged to the ship on which they are in attendance. (See overtime fees for officers.)



Invoices.

IMPORTERS, merchants, and agents must be prepared to produce handwritten original manufacturers' invoices when passing entries at the Custom House, if called upon to do so.

2. No discounts, allowances, or abatements shown in invoices of goods liable to the *ad valorem* rates of duty will be allowed unless the amounts are clearly set forth in the original invoices, substantiated to the satisfaction of the Collector of Customs, when required.

3. Advances shown upon invoices are to be included in the net value upon which duty is to be paid.

Overtime Fees for Officers.

(UNDER SECTIONS 7, 22, 150, AND 251 OF CUSTOMS ACT, 1864.)

(*September, 1889.*)

Rates of Overtime Charges Payable by the Public for Special Services.

	£	s.	d.
Chief Clerk, Second Clerk, and Warehousekeeper, per hour..	0	5	0
Clearing vessels—Between 4 p.m. and 6 p.m. on ordinary days, each vessel.....	0	10	0
Ditto between 1 p.m. and 4 p.m. on Saturdays, each vessel }			
Ditto if more than one vessel is cleared by same owner at same time, each vessel	0	5	0
Ditto after the hours named	double fees		
Ditto Sundays or holidays, each vessel.....	1	1	0
Landing Surveyor and Assistant Landing Surveyors, when required for special surveys, valuations, or examinations, Port Adelaide	0	10	6
Ditto, Adelaide	1	1	0
Landing Waiters, Gaugers, Tide Surveyor, Assistant Tide Surveyor, and Sub-Collectors, per hour.....	0	3	0
Assistant Landing Waiters, Lockers, and Tide Waiters, per hour.....	0	2	0
Semaphore—Entering vessels, each	1	1	0
Ditto Clearing vessels, each	1	1	0
Ditto Glut Officers (minimum charge, 3s. 6d.), per watch....	0	7	0
Glut Officers, per hour	0	1	6
Adelaide—Repacking for drawbacks between 8 a.m. and 6 p.m., per hour	0	2	6
Ditto ditto between 6 p.m. and 8 a.m., per hour.....	0	3	6

All overtime charges at per hour, wherever earned, to be paid proportionately by those engaging the officers.

Outports—Clearing vessels, between 6 a.m. and 9 a.m., or 4 p.m. to 6 p.m., all days	0	10	0
Ditto ditto between 6 p.m. and 6 a.m., each	1	0	0
Minimum fee for any officer's attendance on Sundays or holidays	1	1	0

All overtime to be paid to the Secretary, or a clerk deputed for the purpose.

Discharge and Landing of Certain Free Goods.

(April 24th, 1889.)

MASTERS of ships from British or British colonial ports, requiring to land duly entered "free goods," as per list herein given, between 6 a.m. and 6 p.m. in summer, and 7 a.m. and 5 p.m. in winter, will be permitted to do so under the following regulations:—

1. List of goods "duty free," to which these regulations will apply:—Ballast, not being stone, enumerated; manures; plants and trees; tallow in cask, open at one end; wool in bales; unsmelted ores; wood—balks, cedar in the log, square timber exceeding 4in. in thickness, sleepers, trenails and spokes, staves (in the rough); iron and steel—bar red, sheet and hoop (other than galvanized or tinned), pig, rails.

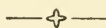
2. The goods so landed to remain on the wharf alongside the ship until the attendance of the landing waiter appointed to the ship, or until special permission is given to remove the goods by the proper officer.

3. In the event of a master of a ship wishing to land the before-mentioned goods before or after the hours named herein, permission may be obtained to do so during daylight on payment of overtime for the attendance of a glut tide waiter, at the rate of one shilling and sixpence per hour, or, after dark, upon payment of overtime at three shillings per hour, to cover the expenses of employing two officers.

4. Coals and coke may be landed any hour of the day or night without payment of overtime.

5. These regulations will only apply to ships having been rummaged and examined by the tide surveyor, and reported as having landed all other cargo, except of the denomination of articles as given in the first and fourth clauses of these regulations.

6. Applications to be made in writing, before 4 p.m., to the Landing Surveyor, on ordinary days, and before noon on Saturdays, as per forms A and B in the Appendix.



APPENDIX A.

Port.....18....

To the Landing Surveyor, H.M. Customs.

Sir—I request permission to land from the.....of.....
from.....lying at the.....the undermentioned free
goods, between.....and.....on the.....of
.....under the regulations published in the *Government Gazette*.

MARKS.	NUMBERS.	QUANTITY.	DESCRIPTION. MASTER OR AGENT.

APPENDIX B.

Port.....18....

To the Landing Surveyor, H.M. Customs.

Sir—I request permission to land from the.....of.....
 from.....lying at the.....the undermentioned goods,
 between.....and.....on the.....of
by payment of overtime under the regulations published in the
Government Gazette.

MARKS.	NUMBERS.	QUANTITY.	DESCRIPTION. MASTER OR AGENT.



Methylation of Imported and Colonial Spirits.

(April 24th, 1889.)

THE owner of the spirits shall enter into bond with one surety, to be approved by the Collector, or other proper officer of Customs, for double the amount of duty on the spirits to be so methylated by mixing such spirits with naphtha, that the said spirits shall be used for manufacturing purposes only, and shall not be re-distilled or refined by any other process which will render them fit for human consumption—the naphtha to be approved by the Collector, and the quantity to be used shall be one gallon to each ten gallons of spirits.

2. All spirits shall be so mixed in the presence of the proper officer of Customs.

3. All colonial distilled spirits so mixed, and rendered unfit for human consumption, may be delivered from bond for home consumption or exportation, duty free, on passing the usual entry for the same; but all imported spirits so mixed will be liable to duty as per tariff upon imported methylated spirits, the quantity for duty to be ascertained after the addition of the naphtha.

4. Where spirits have been methylated before importation, the Collector shall decide what further quantity of purified wood naphtha is to be added thereto to render such spirits wholly unfit for human consumption.

Form of bond to be entered into annexed.



BOND,

Know all men by these presents that we.....are held and firmly bound unto our Sovereign Lady Victoria, by the Grace of God of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of (*double the amount of duty*).....pounds of good and lawful money of Great Britain, to be paid to Her Majesty, Her certain attorney,

heirs, and successors, to which payment well and truly to be made we bind ourselves, and each of us by himself for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals.

Dated this.....day of.....in the year of our Lord one thousand eight hundred and.....

Whereas the above-bounden.....hath given notice of his intention to methylate and render unfit for human consumption, certain spirits (|| 3 Hhd.) now in.....bonded stores, in the province of South Australia.

Now the condition of this obligation is such, that if the aforesaid spirits shall be so mixed and shall be used for manufacturing purposes only, to the satisfaction of the Collector or other proper officer of Customs, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered, }
 in the presence of }(L.S.)
 Officer of Customs(L.S.)



Re-importation of South Australian Wine.

(May, 1878.)

THE shippers of South Australian wine for exportation, and which may be intended to be re-imported, if not disposed of at the port of destination, must procure a certificate of produce from the producer, signed before a Justice of the Peace for the province, such certificate to be deposited with the Collector.

2. The export entry must state that the wine is the produce of South Australia, and the attention of the Landing Waiter (who shall indorse the entry) be specially directed to the mark, numbers, and contents of the packages. A marked sample under seal to be deposited in the Landing Surveyor's office.

3. When South Australian wine is exported it must be specially noted in the clearance.

4. On the arrival of the wine at the port of destination it must either be bonded, or, if retained on board the ship in which it is exported hence, the attention of the Customs authorities must be directed to it, in order to establish its identity with the wine stated on the clearance.

5. Should the wine be re-exported from bond, or as part of the original cargo, a certificate under seal must be procured from the Customs authorities at the port of clearance, that the wine so re-exported is the same wine imported from South Australia, and is contained in the original packages.

6. On the importation of the wine at this port, the certificate obtained from the port of clearance must be produced, and a set of entries passed, stating the wine to be South Australian. The importer or agent will indorse the entries, giving the name of the exporting ship hence, and such other information as may be required to satisfy the officers of Customs of the identity of the wine so imported.

7. On these conditions being observed, to the satisfaction of the Collector of Customs, South Australian wine may be admitted duty free.

Exportation of Colonial Wine to New Zealand.

IN order to secure the admission of South Australian wine into New Zealand under the lower rate of duty, it is necessary to make the following declaration on the back of a duplicate of the export entry, and to forward it with the consignment to the port of destination.

—✦—
DECLARATION.

I,.....of.....carrying on business at
.....under the style and firm of do
hereby declare that the wine herein specified and entered to be exported from this
port to the port of.....New Zealand, is to the best of my
knowledge and belief really and *bona fide* the produce of the province of South
Australia.

Declared before me at the Custom House, at Port.....this
.....day of.....18.....
Customs Seal. Collector H.M. Customs.



Customs Regulations for the Exportation and Re-introduction of Samples of Goods and Merchandise.

(UNDER ACT 291 OF 1883.)

(February, 1888.)

SAMPLES of any kinds of goods exported to any of the Australasian colonies, under bond, may be re-introduced within four months without payment of duty, provided that such goods have been duly entered outwards by warrant, giving full description of the goods intended to be so exported. A bond in form set out in the second schedule must be given by the exporter and two sureties, in double the duty leviable, that no other goods will be returned in place of those so entered.

2. When presenting the export warrant and duplicates (which must be headed "Exportation under bond of samples of merchandise") the exporter must apply for the Collector's permission and for the inspecting officer's services, which services must be paid for at the rate of 2s. 6d. per hour or portion thereof. Invoices in duplicate must be furnished, which, if found to be correct, will be stamped by the officer, who will retain one copy for future identification of the goods, the other copy being held by the exporter, or his agent or employé. The goods will then be sealed, and must be at once shipped or removed by rail, with seals unbroken.

3. In the case of removal by rail, the goods must be produced to the proper Customs officer for South Australia at the boundary stations at

Serviceton or Cockburn, as the case may be, for verification as to the condition of the Customs seals. Where the goods are exported by sea, or *via* River Murray, the usual procedure as to goods under bond will be observed.

4. Upon the re-introduction of any goods so exported, or any portion of the same, they must be produced at the nearest South Australian Customs station, for sealing up prior to removal to Adelaide. The proper boundary stations on the railways are Serviceton and Cockburn; by the River Murray, Port Murthoo and Morgan; and by sea, Port Adelaide.

5. Upon the re-introduction of any goods entered outwards under these regulations the same shall be entered as "returned samples of merchandise" at Adelaide, or, upon special application, and upon such terms as the Collector may direct, at any of the Customs stations mentioned in the foregoing regulation No. 4, and being entered shall be examined by the proper officer, who will use the copy of the stamped invoice deposited with him, and, upon the identification of the goods, will deliver the same.



BOND.

Know all men by these presents that we.....are jointly and severally held and firmly bound unto our Sovereign Lady Victoria, by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen Defender of the Faith, in the sum of pounds, to be paid to our said Lady the Queen, Her heirs or successors, for which payment well and truly to be made we bind ourselves and each of us, jointly and severally, our and each of our heirs, executors, and administrators, and every of them firmly by these presents.

Sealed with our seals. Dated this.....day of.....in the year of our Lord one thousand eight hundred and.....

Whereas the above bounden.....has entered outwards for exportation as per warrant No.....from.....to.....in.....the following goods (that is to say).....all of which are travellers' samples, &c., and are now deposited in a warehouse situate in.....

Now the condition of the above-written obligation is such that, if no other goods than the goods so entered outwards as aforesaid be returned in place of the such last-mentioned goods, then this obligation to be void, otherwise to be and remain in full force and virtue.

Sealed and delivered by the above-named }
in the presence of }(Seals)



Goods for Bond to be Stacked Separately on Landing.

(May, 1871.)

ALL goods entered for bond, when landed, must be stacked by the master of the importing ship upon the wharf in such place as the Landing Waiter may direct—separately from those entered on Collector's order, duty paid or free.

Should the master neglect or refuse to comply with the foregoing regulations, the Landing Waiter is authorised and empowered to stop the further discharge of the vessel.

Boarding Stations and Signals.

PORT ADELAIDE.

(UNDER CLAUSE 19.)

(June, 1883.)

ALL ships from oversea ports arriving within a radius of five (5) miles of the Semaphore Station on LeFevre's Peninsula, between daylight and dark, shall hoist the following signals:—

- I. The national ensign at the peak, or ensign staff.
- II. The ship's name, as indicated by the Commercial Code signal.
- III. The port from whence she arrives, by Commercial Code.

2. All ships from oversea ports having arrived off the Semaphore Station, or near the entrance of the Port Adelaide Creek, during the night, shall hoist at daybreak the signals published in the preceding clause of these regulations.

3. All ships coastwise arriving within a radius of five (5) miles of the Semaphore Station on LeFevre's Peninsula, between daylight and dark, shall hoist at the main, and keep flying for one hour, the signal by the Commercial Code indicating the port of departure or clearance, as per section 5 of these regulations.

4. All ships coastwise having arrived off the Semaphore Station or near the entrance of the Port Adelaide creek during the night, shall hoist at daybreak, and keep flying for one hour, the signal prescribed in the preceding clause of these regulations.

5. The following Commercial Code signals, indicating the names of ports or places in this province, refer to the third and fourth clauses of these regulations, and are to be hoisted by vessels arriving coastwise, as therein provided:—

WBP. Port Alfred.	BCH. Port Victoria.
WBQ. Port Ardrossan.	BCJ. Port Vincent.
VWQ. Port Augusta.	VWH. Port Willunga.
WBM. Port Beachport (Rivoli	VWR. Port Wallaroo.
WBK. Port Broughton. [Bay).	VWG. Port Wakefield, or head of
VWM. Port Caroline.	Gulf St. Vincent.
WBN. Port Edithburgh.	VWJ. Port Yankalilla, Second
WBR. Port Glenelg.	Valley, or Rapid Bay.
WBS. Port Goolwa.	WBH. Any other part of Gulf
WBM. Port Grey (Rivoli Bay).	St. Vincent.
VWS. Port Lincoln.	VWT. Any other part of Gulf
VWP. Port MacDonnell.	Spencer.
WBT. Port Minlacowie.	BCK. Eucla.
WBV. Port Moonta.	WBC. Fowler's Bay.
VWH. Port Noarlunga.	WBJ. Fishing or Whaling Voyage.
WBL. Port Pirie.	WBF. Flinders Island, or islands
BCD. Port Rickaby.	to the westward of Spen-
VWN. Port Robe.	cer Gulf.
BCF. Port Stansbury.	VWK. Kangaroo Island.
BCG. Port Turton.	WBD. Streaky Bay.
VWL. Port Victor, or Harbor,	BCL. Venus Bay.
in Encounter Bay.	WBG. Yorke Peninsula.

The flags not to be less than one square yard, and pendants not less than 4½ ft. by 3 ft. Commanders or masters of ships failing to comply with these regulations are liable to a penalty of not exceeding thirty pounds (£30), nor less than five pounds (£5), under the 19th section of the Customs Act of 1864.

6. Commanders, masters, and pilots in charge of ships arriving off, or leaving Port Adelaide, are required to heave-to in the following boarding stations to allow an officer of the Customs to come on board, or to allow any Customs officer on board to land:—

BOARDING STATIONS.—*Extreme of Semaphore Jetty, from E. to E.S.E.
Port Adelaide Lighthouse at Outer Bar, from N.N.E. to N.E.
(Magnetic bearings.)*

7. But should the Customs boat, or any other vessel showing the Customs flag and pendant, appear at any other place within the limits of the province than such before-mentioned boarding station, masters or others in charge of ships must heave-to to allow such boat or vessel to come alongside.

8. At night the Boarding Officer will exhibit a flash-light on his requiring a vessel to heave-to. Such signal must be obeyed.

9. During the time the Boarding Officer is on board, the ship must be kept hove-to, unless the officer allows the vessel to proceed.

10. The Boarding Officer has power to call for the ship's papers, examine baggage, stores, and seal up stores, storerooms, and hatches.

11. All captains must give the Boarding Officer a correct declared report (as per form hereunder) of all spirits, wines, tobacco, and cigars they have on board as ship's stores. The officer will place them under seal. All such stores not mentioned in the report will be seized.

Anchorage, Semaphore, ... 18...

List of stores on board the tons,
from 18...

Spirits	gallons
Wines	gallons
Tobacco	lbs.
Cigars	No.

I hereby declare that the above is a correct list of stores on board on arrival, and that I have received the Customs regulations.

Signed Master.

Witness—Signed Boarding Officer.

12. All questions put by the Boarding Officer to the master relative to the ship, crew, passengers, cargo, stores, ship's papers, and places called at during the voyage must be answered truthfully, under the pain of heavy penalty.

13. Samples of the cargo will be allowed to be landed on application to the Landing Surveyor, under such conditions as he may require to be observed in reference to the custody and delivery of the same.

14. Vessels requiring the issue of stores while at the anchorage must fly the ensign (or, in case of foreign ships, the national flag) at the main. The masters of vessels in harbor requiring the issue of stores must notify the same at the office of the Tide Inspector, who will arrange to issue them the same day.

15. The Boarding Officer is also Assistant Health Officer and Mail Agent.

NOTE.—*The proper signal at night time by a vessel requiring the attendance of a Customs boat is a red port fire.*

MURTHOO, RIVER MURRAY.

Eastern Boundary of the Province of South Australia, comprising all that portion of the River Murray extending westerly and north-westerly from the 141st meridian to a point three and a quarter miles true west of the boundary line between South Australia and New South Wales.

By-laws, Orders, Rules, and Regulations.

(April, 1884.)

1. Commanders, masters, and pilots in charge of vessels arriving off or leaving the Boarding Station, Murthoo, River Murray, eastern boundary of the province, are required to heave-to at the Boarding Station above described, to allow an officer of Customs to come on board, or to allow any Customs officer on board to land. Penalty for breach of this regulation, not less than £5 and not exceeding £30, as provided by the nineteenth section of the Customs Act, 1864.

2. But should the Customs boats, or any other vessel showing the Customs flag, appear at any other place within the limits of the Province than such before-mentioned Boarding Station, masters or others in charge of ships must heave-to to allow such boat or vessel to come alongside. Penalty for breach of this regulation, not less than £5 and not exceeding £30, as provided in the said Customs Act.

3. At night the Boarding Officer will exhibit a bright light on his requiring a vessel to-heave to. Such signal must be obeyed.

4. During the time the Boarding Officer is on board, the ship must be kept hove-to, unless the officer allows the vessel to proceed.

5. The Boarding Officer has power to call for the ship's papers, examine baggage, stores, and seal up stores, storerooms, and hatches.

6. All masters must give the Boarding Officer a correct declared report of all ship's stores other than cargo. All such stores not mentioned in the report will be seized.

7. All questions put by the Boarding Officer to the master relative to the ship, crew, passengers, cargo, stores, ship's papers, and places called at on the voyage must be answered truthfully. Penalty for breach of either of the above regulations (5, 6, and 7), not exceeding £100 nor less than £10, as provided in the twentieth section of the Customs Act, 1864.

8. The Boarding Officer is also Assistant Health Officer.

*PORT DARWIN.*

(July, 1884.)

1. All ships from oversea ports arriving off the boarding station, Port Darwin, between daylight and dark, shall hoist the following signals:—

- I. The national ensign at the peak, or ensign staff.
- II. The ship's name, as indicated by the Commercial Code signal.
- III. The port from whence she arrives, by Commercial Code.

2. All ships from oversea ports having arrived off the boarding station, Port Darwin, during the night, shall hoist at daybreak the signals published in the preceding clause of these regulations.

3. The flags not to be less than one square yard, and pendants not less than 4½ ft. by 3 ft. Commanders or masters of ships failing to comply with these regulations are liable to a penalty of not exceeding thirty pounds (£30) nor less than five pounds (£5), under the nineteenth section of the Customs Act of 1864.

4. Commanders, masters, and pilots in charge of ships arriving off or leaving Port Darwin are required to heave-to in the following boarding stations to allow an officer of the Customs to come on board, or to allow any Customs officer on board to land:—South-east of a line bearing north-east from a point one mile from shore, and from which Fort Point bears east 5° south; Tale Head, west 9° south; and Point Elliot, north.

5. But should the Customs boat, or any other vessel showing the Customs flag and pendant, appear at any other place within the limits of the province than such before-mentioned boarding station, masters or others in charge of the ships must heave-to to allow such boat or vessel to come alongside.

6. At night the Boarding Officer will exhibit a flash light on his requiring a vessel to heave-to. Such signal must be obeyed.

7. During the time the Boarding Officer is on board, the ship must be kept hove-to, unless the officer allows the vessel to proceed.

8. The Boarding Officer has power to call for the ship's papers, examine baggage, stores, and seal up stores, storerooms, and hatches.

9. All captains must give the Boarding Officer a correct declared report (as per form hereunder) of all spirits, wines, tobacco, and cigars they have on board as ship's stores. The officer will place them under seal. All such stores not mentioned in the report will be seized.

Anchorage, Port Darwin, ... 18.

List of stores on board the tons
from 18.

Spirits	gallons
Wines	gallons
Tobacco	lbs.
Cigars	No.

I hereby declare that the above is a correct list of stores on board on arrival and that I have received the Customs regulations.

Signed Master.

Witness—Signed Boarding Officer.

10. All questions put by the Boarding Officer to the master relative to the ship, crew, passengers, cargo, stores, ship's papers, and places called at during the voyage, must be answered truthfully, under the pain of heavy penalty.

11. Samples of the cargo will be allowed to be landed on application to the Sub-Collector, under such conditions as he may require to be observed in reference to the custody and delivery of the same.

12. Vessels requiring the issue of stores while at the anchorage must fly the ensign (or, in case of foreign ships, the national flag) at the main.

13. The Boarding Officer is also Assistant Health Officer.

PORTS GERMEIN AND PIRIE.

(UNDER CLAUSE 19.)

(December, 1886.)

1. All ships from oversea ports arriving within a radius of five (5) miles of the Boarding Station, Port Germein, between daylight and dark, shall hoist the following signals :—

- i. The national ensign at the peak, or ensign staff.
- ii. The ship's name, as indicated by the Commercial Code signal.
- iii. The port from whence she arrives, by Commercial Code.

2. All ships from oversea ports having arrived off the Boarding Station, or near the entrance of the Port Pirie creek, during the night shall hoist at daybreak the signals published in the preceding clause of these regulations.

3. All ships coastwise arriving within a radius of five (5) miles of the Boarding Station, Port Germein, between daylight and dark, shall hoist at the main, and keep flying for one hour, the signal by the Commercial Code indicating the port of departure or clearance, as per section 5 of these regulations.

4. All ships coastwise, having arrived off the Boarding Station, or near the entrance of the Port Pirie creek, during the night, shall hoist at daybreak, and keep flying for one hour, the signal prescribed in the preceding clause of these regulations.

5. The following Commercial Code Signals, indicating the names of ports or places in this province, refer to the third and fourth clauses of these regulations, and are to be hoisted by vessels arriving coastwise, as therein provided :—

CBF. Port Adelaide.	BCH. Port Victoria.
WBF. Port Alfred.	BCJ. Port Vincent.
WBQ. Port Ardrossan.	VWH. Port Willunga.
VWQ. Port Augusta.	VWR. Port Wallaroo.
WBM. Port Beachport(Rivoli	VWG. Port Wakefield, or head of
WBK. Port Broughton. { Bay).	Gulf St. Vincent.
VWM. Port Caroline.	VWJ. Port Yankalilla, Second
WBN. Port Edithburgh.	Valley, or Rapid Bay.
WBR. Port Glenelg.	WBH. Any other part of Gulf
WBS. Port Goolwa.	St. Vincent.
WBM. Port Gray (Rivoli Bay).	VWT. Any other part of Gulf
VWS. Port Lincoln.	Spencer.
VWP. Port MacDonnell.	ECK. Eucla.
WBT. Port Minlacowie.	WBC. Fowler's Bay.
WBV. Port Moonta.	WEJ. Fishing or Whaling Voy-
VWH. Port Noarlunga.	age.
WBL. Port Pirie.	WBF. Flinder's Island, or islands
BCD. Port Rickaby.	to the westward of Spen-
VWN. Port Robe.	cer Gulf.
BCF. Port Stansbury.	VWK. Kangaroo Island.
BCG. Port Turton.	WBD. Streaky Bay.
VWL. Port Victor, or Harbor,	BCL. Venus Bay.
in Encounter Bay.	WBG. Yorke Peninsula.

The flags not to be less than one square yard, and the pendants not less than 4½ft. by 3ft. Commanders or masters of ships failing to comply with these regulations are liable to a penalty of not exceeding thirty pounds (£30), nor less than five pounds (£5), under the 19th section of the Customs Act, 1864.

6. Commanders, masters, and pilots in charge of ships arriving off or leaving Ports Germein or Pirie, are required to heave-to in the following Boarding Station to allow an officer of the Customs to come on board, or to allow any Customs officer on board to land :—

BOARDING STATION.—*Any point within a radius of three miles from the extreme end of the Government jetty at Port Germein.*

7. But should the Customs boat, or any other vessels showing the Customs flag and pendant, appear at any other place within the limits of the province than such before-mentioned Boarding Station, masters or others in charge of ships must heave-to to allow such boat or vessel to come alongside.

8. At night the Boarding Officer will exhibit a flash-light on his requiring a vessel to heave-to. Such signal must be obeyed.

9. During the time the Boarding Officer is on board, the ship must be kept hove-to, unless the officer allows the vessel to proceed.

10. The Boarding Officer has power to call for the ship's papers, examine baggage, stores, and seal up stores, storerooms, and hatches.

11. All captains must give the Boarding Officer a correct declared report (as per form hereunder) of all spirits, wines, tobacco, and cigars they have on board as ship's stores. The officer will place them under seal. All such stores not mentioned in the report will be seized.

Anchorage, Port Germein,.....18...

List of stores on board the.....tons.
from.....18...

Spirits	gallons
Wines	gallons
Tobacco	lbs.
Cigars	No.

I hereby declare that the above is a correct list of stores on board on arrival, and that I have received the Customs regulations.

Signed....., Master.

Witness—Signed.....Boarding Officer.

12. All questions put by the Boarding Officer to the master relative to the ship, crew, passengers, cargo, stores, ship's papers, and places called at during the voyage must be answered truthfully, under the pain of heavy penalty.

13. Samples of the cargo will be allowed to be landed on application to the Boarding Officer, under such conditions as he may require to be observed in reference to the custody and delivery of the same.

14. Vessels requiring the issue of stores must fly the ensign (or, in the case of foreign ships, the national flag) at the main.

15. The Boarding Officer is also Assistant Health Officer.

Abatement of Duties on Damaged Goods.

(UNDER CLAUSE 64.)

(*June, 1883.*)

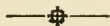
NO application for abatement or repayment of duty on goods damaged on board ship during the conveyance from the last port of shipment and clearance to this province will be entertained, unless the damage, or nature of the damage suspected, be pointed out to the Landing Waiter of the importing ship before the goods are removed from the wharf.

2. The following declarations [see Appendix, "Master's Declaration" and "Importer's Declaration"] must be made before the Collector or other principal officer of Customs, and transmitted with the application for abatement, or otherwise no application will be entertained.

3. The application must state whether the abatement is to be calculated on the surveyor's report as to proportion of damage, or upon difference between the certified sound value and the price realised by sale by auction.

4. On the application being received with the declaration, as per regulation No. 2, the Collector will either direct the damage to be estimated by such officers of the department as may be competent to give an opinion thereon, or will appoint two indifferent merchants to survey the goods and estimate the proportion of the damage to be allowed; or should the number of packages be great, appoint two indifferent merchants to estimate the sound value, taking the account sales of the goods as sold by public auction and the sound value as given by the surveyors, by which to calculate the abatement to be allowed. The merchants' report of survey to be in the following form [see Appendix] and to be declared to before the Collector or other principal officer of Customs.

5. The fees for such surveys shall be paid by the party or parties making the application for abatement or repayment of duty.



APPENDIX.

GOODS DAMAGED ON THE VOYAGE.

MASTER'S DECLARATION.

Port....., 18...
 Ship....., of....., ... Master, from....., lying in.....
 Marks....., Nos....., Description of Goods.....

I, A. B., do hereby declare, to the best of my knowledge and belief, that the..... above-mentioned is damaged and lessened in its value by....., which happened to the same during the voyage, and after such..... was shipped and laden on board the above ship, myself being the Master thereof, and importing the same, and before such..... was unshipped or discharged from the vessel.

Signed and declared before me,....., this.....day of.....

A. B.

IMPORTER'S DECLARATION.

I, E. F., do hereby declare that the within-mentioned....., when shipped at....., was sound and in good condition, to the best of my knowledge and belief.

Signed and declared before me,....., this.....day of.....
E. F.

MERCHANTS' DECLARATION.

We, A. B. and C. D., do severally declare that we have viewed and examined the within-mentioned, imported by E. F., in the ship....., from....., and being experienced in the nature and value of the said goods, do hereby certify and declare that they have received damage by salt water, or otherwise, and according to our judgment are lessened in their true value [here state the proportion of damage], (or their sound marketable value at the time of importation was.....), and that we are noways interested in the said goods.

Signed and declared before me,..... this.....day of.....

A. B.

C. D.



Repacking Goods in Bond.

(UNDER CLAUSE 77.)

(August, 1878.)

THE operations allowed to be performed upon bonded goods by the owner or person having control thereof are as under, viz. :—

To sort, separate, pack, and repack, and to make such lawful alterations or arrangements as may be necessary for the preservation of the goods, or in order to the sale, shipment, or legal disposal of the same.

1. On a written request, in duplicate, from the merchant, for liberty to perform any of the foregoing operations, being made to the Warehouse-keeper, that officer will grant a repacking order, which will be forwarded to the Gauger, in whose presence all such operations shall be performed.

2. The Locker will attend at the warehouse for the purpose of seeing the goods broken out in readiness for the Gauger, at such time as that officer may appoint.

3. All goods must be repacked in the packages in which they were imported, or in such other packages as the Collector may permit: Provided that casks into which spirits are repacked contain not less than twenty-five gallons—nor the packages into which tobacco is repacked, less than one hundred pounds, if for home consumption; but where required for ship's stores the packages to contain not less than five gallons of spirits or twenty pounds of tobacco.

4. In cases where goods are not worth the duty payable thereon, and the Collector permits them to be destroyed without payment of such duties, they must be wholly and effectually destroyed in the presence of the Gauging Officer, in such manner as he may direct.

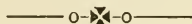
5. Where it is desired to draw off and mix with any wine, brandy, secured in the same warehouse, it will be necessary to pass entry and pay duty upon the brandy before the same is drawn off.

Samples.

6. The samples drawn by the Lockers upon the first importation, for Customs purposes, are delivered to the agents free of duty; no additional free samples are, therefore, allowed until a period of three months has elapsed since the receipt of the former.

7. The samples allowed are as follows, viz. :—

Spirits and Wine, in case.....	1 bottle
“ “ in cask.....	3 gills
Tobacco	$\frac{1}{2}$ lb.
Cigars and Snuff	$\frac{1}{4}$ lb.
Beer { in case.....	1 bottle
{ in cask	1 quart.



Delay in Discharging Ships' Cargoes, and Lay Days.

(UNDER CLAUSE 147.)

(August, 1878.)

THE following lay days for shipping are herein fixed, under the provisions of the 147th section of the Act :—

Ships laden with timber, only 1 day for every 30 tons register.
Other vessels 1 “ “ 50 “ “

NOTE.—*There be an actual discharge of 30 or 50 tons, respectively, daily during the lay days.*

2. Such lay days shall commence after the expiration of four days after the ship's report, in the case of vessels from over sea or foreign parts, not being steamships, and twenty-four hours in the case of steamships or coasting ships.

3. The lay days allowed are exclusive of Sundays and holidays.

4. On any merchant, importer, consignee, or agent having cause of complaint against any master of a ship, for not having discharged his cargo in conformity with the foregoing scale, or for not discharging cargo daily in proportion to the said scale, a written application must be made by the party complaining, to the Collector, who will thereupon issue a written notice to the master of the ship to show cause, within twenty-four hours, why the provisions of the 148th, 149th, and 150th sections of the Act should not be put in force.

5. In the event of any delay or neglect in not discharging cargo daily, during the term of the lay days, being proved, the Collector will enforce the observance of the scale.

6. By the 150th clause of the Customs Act, “Whenever any goods shall remain on board any importing ship beyond the period of the lay days herein provided, after the arrival of such ship, or beyond any such further period as the Collector may allow, such ship shall be detained by the proper officer of Customs until all the reasonable expenses of watching or guarding such goods beyond such lay days, or such further time, if any, allowed as aforesaid, be paid.”

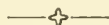
Goods Entered on Collector's Order.

(May, 1871.)

GOODS entered by masters of vessels, or their agents, under Collector's order, are to be kept separate on the wharf from goods entered in the ordinary manner, and will be placed in a bonded warehouse.

2. The Landing Waiters will permit goods so entered to be landed until 4 p.m. on ordinary days, and till noon on Saturdays.

3. In cases where the officers of Customs are employed after Custom House hours, in the removal or bonding of goods so entered, the authorised fees for overtime will be paid by the Bonded Storekeeper in the usual manner, and such fees so paid shall be deemed a portion of the expenses relating to the removal or storage of the goods.



COLLECTOR'S ORDER FOR GOODS TO BE PLACED IN THE BONDED WAREHOUSES,

SHIP'S NAME.		MASTER.	WHENCE.	DATE OF REPORT IN- WARDS.	TONNAGE.
MARKS AND NUMBERS.	PACKAGES.	LINE.	MARKS AND NUMBERS.	PACKAGES.	LINE.

To the Collector H.M.C.

.....request permission to have the above goods placed in the bonded warehouse at.....for the purpose of clearing the ship....., she having reported inwards from more than hours; and I guarantee to place all goods landed upon this order in the above bonded warehouse, and to remove all such goods from the wharf at intervals of half an hour throughout the day.

Port Adelaide....., 18...., Agent.

NOTE.—*Spirits, tobacco, or cigars are not allowed to be placed in the bonded warehouses except upon special Collector's orders. If the duties due upon goods placed in the bonded warehouse on a Collector's order are not paid within three calendar months, they may be sold to defray the same and charges.*

COLLECTOR'S ORDER FOR WINE AND BEER.

To the Collector.

Sir—....request permission to land (within legal hours for bonding) and to place in bond, to enable vessels to complete discharge of cargo.

Ex....., Master, from.....

And.....guarantee to remove the same (if not previously cleared) to bond before 3.45 p.m. on the day of landing, and to have perfect entries passed for same within twenty-four hours., Agent.

COLLECTOR'S ORDER FOR FREE GOODS.

To the Collector.

Sir—.....request permission to land free goods as undermentioned, to enable vessel to complete discharge of cargo.

Ex....., Master, from.....

And.....guarantee that perfect entries for same shall be passed not later than the last day of ship's discharge., Agent.



Overtime Goods not cleared after Sale thereof.

(UNDER CLAUSE 88,)

(May, 1871.)

ALL warehoused goods which have remained uncleared two years from the date of the last entry or warehousing thereof, and which have been sold by direction of the Collector for duties and charges thereon, must be cleared by the purchaser either for home consumption or exportation within one month from the date of the sale, unless he has made special application for re-warehousing same.

2. Unless such goods are cleared or re-warehoused within one month from the date of sale, they shall be absolutely forfeited; and, if worthless, destroyed under the direction of the Collector, or otherwise sold for home consumption or exportation. The proceeds of such sale, after deduction of charges, to be paid to the General Revenue.

Importation and Exportation of Stock Overland to and from the Australian Colonies.

(UNDER CUSTOMS ACT, 1864, 1883, AND 1887.)

Duties.

THE following rates are payable upon the undermentioned stock upon their entry into the province, viz. :—

	£	s.	d.
Animals living—Horses, mares, geldings, colts, and fillies over the age of six months, except in saddle or harness, each.....	0	5	0
Animals living—Horned cattle, cows, oxen, heifers, bulls, steers, calves over the age of six months, except working bullocks in teams, each	0	5	0
Animals living—Sheep, each.....	0	0	6
“ “ Pigs, each	0	2	0

Interpretation.

2. The word “stock” in these regulations, shall mean the animals living mentioned in regulation 1.

Duties, where Payable.

3. The duty is payable at the nearest Customs station to the crossing-place. Police officers on the borders are also Customs officers.

Public Health Act to be Observed.

4. No stock is to be imported overland without strict compliance with the regulations made under the Public Health Act, 1873, and dated October 11th, 1881.

Notice of Intention to Import to be Given.

5. Written notice of intention to import any stock overland must be sent to the nearest Customs officer, in a registered letter, not less than forty-eight hours, nor more than fourteen days from the date of intended importation. Personal delivery of such notice will be accepted in place of a registered letter.

Notice to State Particulars.

6. Every such notice must state the exact number, description, brands, intended route, destination, name of owner, run, and locality from whence imported, name of person in charge, consignee, intended place of crossing, and date of intention to cross, and purpose of importation. Horses *bona fide* in saddle or harness, and working bullocks in teams, are exempt from duty, and are not to be included in the notice.

Mode of Collection of Duties.

7. Upon the crossing of the stock the proper officer of Customs will attend to collect the duty, giving a printed form of receipt for the same. The officer will prepare the necessary entry forms, and will take the duty in cash, cheques, or orders, it being distinctly understood that, if the cheques or orders are dishonored on presentation, the cattle will be seized and treated as smuggled goods. In every case of cheques or orders, the proper bank exchange or discounts will be added by the officer.

Declaration Required by Person in Charge of Stock.

8. At the time of paying the duty the person in charge of such stock will be required to make a declaration as to the number, value, &c., of the same. Penalty for false declaration, £100.

Stock Forfeited if Imported without Notice.

9. Any stock introduced into the province without notice and payment of the proper duty will be treated as smuggled goods and liable to confiscation. Penalty for smuggling, £100.

No Duties in Northern Territory.

10. No duties are payable upon stock introduced into the Northern Territory of the province.

Duty on Stock Crossing Province.

11. Stock crossing South Australian territory, to and from any of the Australian colonies, must pay the proper duty thereon, except when in transit from one border to another wholly by railway, in which case the stock may be treated as in bond.

No Duty on Stock Introduced when bred on Contiguous Run of Importing Owner.

12. Persons owning runs in South Australia on the border of any other colony, and also contiguous thereto across the border runs in the adjoining colony, may be allowed to introduce stock free of duty in cases where such stock has been bred on their run or in this province. In all such cases, however, it shall be necessary for the owner to give the required notice, and to make a declaration to the officers of Customs to the effect herein, otherwise the proper duty will be collected. Stock not bred on the run on either side of the border will have in all cases to pay duty if introduced into the province.

Introduction of Stock for Depasturing.

13. Owners of stock who possess land on both sides of the border, not contiguous thereto, may introduce stock into the province for depasturing purposes only, conditionally on the usual notice and deposit of the duty due; and, provided the same stock are returned within six months, the duty deposited will be repaid on the certificate of the Customs officer inspecting the crossing and re-crossing.

No Drawback on Duty Paid Stock.

14. No drawback of duty will be paid upon stock imported under ordinary circumstances.

Stock Introduced for Sale may be Re-exported.

15. Stock introduced and offered for sale within seven days from the date of importation may be charged duty upon deposit, the same to be returned upon the exportation of the stock if unsaleable, upon application to the Collector of Customs.

Stock Re-introduced via Adjoining Colonies.

16. Stock, the produce of South Australia, travelling through any adjoining colony for convenience of transit, may be re-introduced free of duty upon receipt of the proper notice, accompanied by a declaration and certificate in the forms in the schedule hereto, and to the satisfaction of the proper Customs officer.

Travelling Expenses of Officers to be Paid in Certain Cases.

17. The actual travelling expenses of the Customs officer shall be payable by the importer, under sections 11, 12, 13, 15, and 16, on his attending to verify the importation or exportation of any stock.

Proof of Re-exportation may be Required.

18. The Collector may at any time require proof of re-exportation of stock before making repayment of any duty deposited under the hand of the Customs officer of the adjoining colonies.

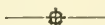
Notice and Entry of Exports of Stock Overland.

19. Exporters of any stock overland to the adjoining colonies must give notice of their intention to do so before actual export has taken place, showing number, description, value, destination, &c., for statistical purposes. The Customs Act of 1864 provides for a severe penalty for non-compliance in duly entering goods, &c., for export.

Customs Stations for Stock Purposes.

20. The proper Customs stations are as follows, for receiving notices of intention to import or export, and payment of duties, viz.:—

Adelaide or Port Adelaide	Frances	Narraecoorte
Blinman	Hawker	Overland Corner
Bordertown	Innamineka	Penola
Cockburn	Mount Gambier	Serviceton
Diamantina	Murthoo	Wolseley



THE SCHEDULE REFERRED TO IN REGULATION NO. 16.

DECLARATION OF THE HEALTH OF STOCK, AND AS TO THE COUNTRY ON WHICH DEPASTURED AND BRED.

I, ..., declare, to the best of my knowledge, that the undermentioned are healthy, and were bred in South Australia, at [if introduced from any other place, state country brought from, when, and if duty previously paid],

[Description, number, sexes, and brands.]

The are travelling from in South Australia, into New South Wales (or Victoria) *via* and will re-enter South Australia at in charge of within three months from this date

(Signature.)

Signed and declared before me, at this day of in the colony of 18....., ... , Officer of Customs.

CERTIFICATE FOR RETURN OF STOCK INTO SOUTH AUSTRALIA.

I, ..., Inspector of Stock (for New South Wales or Victoria), certify that the stock in charge of entered New South Wales (or Victoria) from in South Australia, on the day of and are travelling into South Australia *via* The stock are healthy.

Description, number, sexes, brands.

Signed

Inspector of Stock for

Dated 18.....

Synopsis of Stock Orders under Department of Chief Inspector of Sheep.

ALL stock overland must be introduced at the fixed points of entry, unless otherwise specially authorised by an Inspector.

Importers of stock from the colonies must send notice to the Inspector of the district into which they desire to introduce stock not less than two days nor more than fourteen. If by rail not less than 12 hours.

The importer must produce a certificate of health from an Inspector of the colony from which they are brought, or a declaration of the health of the stock by the owner.

The notice of the intention to introduce must state numbers, brands, description, place brought from, route intended to travel, and destination.

Sheep being introduced, owner must first obtain a permit from a South Australian Inspector before entering the colony, and must be branded when brought from Victoria with the letter V; New South Wales, T; Queensland, Q; West Australia, W, on rump.

Stock affected with any infectious or contagious disease are prohibited.

Owners travelling stock, and finding any diseased, must destroy them.

Anyone leaving a diseased animal undestroyed is liable to a penalty.

Stock entering by railway at Serviceton, notice with certificates must be sent to the Inspector at the Customs office, Serviceton.

Entering by railway at Cockburn from New South Wales, certificate and notice must be sent to the Inspector at the Customs office, Cockburn.

Points of entry are proclaimed for introducing stock overland as follows:—

Crossing-places Between South Australia and Victoria.

No. 1. **ARDNO CROSSING-PLACE.**—All that portion of the main road, on the east boundary of the hundred of Gambier, from the south-east corner of block A to the north-east corner of block B.

No. 2. **LINDSAY CROSSING-PLACE.**—All that portion of road, on the east boundary of the hundred of Mingbool, from the south-east corner of section 237 to the northern side of 3-chain road near the north-east corner of said section.

No. 3. **PENOLA AND CASTERTON CROSSING-PLACE.**—That portion of the road, on the eastern boundary of the hundred of Nangwarry, between the south corner of section 27 and the north-east corner of section 33.

No. 4. **NARACORTE AND APSLEY CROSSING-PLACE.**—All that portion of James-terrace, township of Jessie, hundred of Jessie, 2 chains in length, from the south-east corner of allotment 48 to the north-east corner of allotment 64.

No. 5. **WOLSELEY AND SERVICETON RAILWAY CROSSING-PLACE.**—All that portion of the railway on the eastern boundary of the hundred of Tatiara, between the south-east corner of section 351 and the north-east corner of section 364.

No. 6. **LOCKHART CROSSING-PLACE.**—All that portion of the road, on the eastern boundary of the hundred of Tatiara, between the south-east corner of section 340s and the north-east corner of section 350.

No. 7. MURTHOO AND NED'S CORNER CROSSING-PLACE.—All that portion of the boundary between South Australia and Victoria from a point one mile south of the River Murray to a point two miles south of the said river.

Crossing-places Between South Australia and New South Wales,

No. 8. LITTRA CROSSING-PLACE.—All that portion of the boundary between South Australia and New South Wales from a point a-quarter of a mile north of the 5th milepost to a point half a mile north of the 6th milepost.

No. 9. COCKBURN CROSSING-PLACE.—All that portion of the boundary between South Australia and New South Wales from the south-east corner of Elder-terrace to the south-east corner of the town.

NOTE.—*This will be increased in size.*

Crossing-places Between South Australia and Queensland.

No. 10. INNAMINCKA AND OONTA CROSSING-PLACE.—All that portion of the boundary between South Australia and Queensland from a quarter of a mile north of the 437th milepost to the 438th milepost.

No. 11. HADDON AND BROWN'S CREEK CROSSING-PLACE.—All that portion of the boundary between South Australia and Queensland from the 4th milepost, west of the north-east corner of the province of South Australia, to the 5th milepost.

No. 12. CADELGA WATERHOLE CROSSING-PLACE.—All that portion of the boundary between South Australia and Queensland from a point half a mile west of the 39th milepost to a point half a mile west of the 40th milepost.

No. 13. PANDIE PANDIE AND BIRDSVILLE CROSSING-PLACE.—All that portion of the boundary between South Australia and Queensland from the 101st milepost to the 103rd milepost.

No. 14. HERBERT RIVER, OR MULLIGAN CROSSING-PLACE.—All that portion of the boundary between South Australia and Queensland from the 130th milepost to the 131st milepost.

Stock by Sea.

With stock by sea, in addition to the above, it must be shown that the stock are produced in the colony, or, if imported, that they have undergone the usual quarantine required under foreign regulations.

A permit must be obtained from an Inspector before any stock are landed. If no certificates are produced, the owner will have to obtain a veterinary certificate of health of the animals.

Masters of vessels arriving in any port in South Australia, with any stock on board, must give notice to the nearest Inspector within twenty-four hours, stating description, number, owner, and country from which brought.

Fodder and fittings can only be landed under a permit from an Inspector.

Stock must not be transhipped from one vessel to another in any port in South Australia without first obtaining permission of an inspector of Stock.

All sheep arriving by sea for the colonies will be dipped at the owner's expense.

*Stock Foreign Orders.**

All cattle, sheep, and horses must be introduced at Port of Adelaide.

Six weeks' notice of intention of introduction must be sent to the Chief Inspector of Stock, Adelaide, with full particulars of stock. Declarations from the owner or breeder, and veterinary certificate at the port of shipment, and the captain's declaration as to the health of all stock on board during the voyage and on arrival, are required.

Notice of Arrival of Vessel with Stock on Board.

Inspector's and veterinary's certificate of health required before Inspector will issue permit to land.

All cattle and sheep permitted to land will be removed direct to the Foreign Quarantine Ground, Torrens Island. No stock affected with disease allowed to land.

No fittings or fodder to be landed, except under special permit from an Inspector.

All cattle and sheep are quarantined for ninety days; dogs for six months.

Horses are examined by veterinary, and disinfected. All are landed under Inspector's permit only.

Commanders of vessels are responsible.



Landing Live Stock from Oversea Vessels.

(UNDER CLAUSE 33.)

(August, 1878.)

APPPLICATION must be made, in writing, to the Collector or Landing Surveyor, previous to the ship being reported, for permission to land such animals or goods, stating the urgency of the case and guaranteeing the payment of any duty required.

2. An officer will then be directed to superintend the discharge of such goods or animals.

3. If required to be landed either before or after Customs hours, or on any Sunday or holiday, the owner or agent must guarantee the payment of overtime due to the officer attending, also that due entry will be passed immediately after the ship's report.

4. Camels, horses, cattle, sheep, goats, dogs, or pigs cannot be landed from any part beyond the seas without the master or agent first having obtained a permit signed by the Inspector of Sheep.

5. Intercolonial steamers calling in at the outports and loading sheep for Port Adelaide may, provided the Sub-Collector certifies that there are no sheep on board except those shipped at South Australian ports, if desired, land them on Sundays, without previous notice, on payment of overtime to the Boarding Officer.

Passengers' Baggage.

(May, 1871.)

THE officers for this duty are expected under all circumstances to exercise temper and forbearance, and to give all necessary advice and information to passengers in landing and passing their baggage, exercising a liberal discretion in its examination; but all attempts at concealment or fraud will be subjected, not only to the forfeiture of all such articles, but also of the goods with which they may be packed, and the prosecution, if necessary, of the parties themselves.

2. All merchandise, although brought by a passenger, is subject to the provisions of the law, and liable to forfeiture unless entered in the usual manner.

3. Articles which are liable to duty, and for which the proprietor is not willing to pay, may be either abandoned or left in the Queen's warehouse for a period not exceeding six months, in order that they may be taken back again without the payment of the duty.

4. No packages are to be opened or examined except in the presence of the proprietor, or other person acting in his behalf.

5. All wearing apparel and luggage of whatever description is to be delivered duty free, provided, as a general rule, the articles have been really in use, and do not appear to have been made up to be improperly introduced into this colony. A single rifle or fowling-piece, a revolver, and pistols (not exceeding one pair), brought by any person for his private use, may also be delivered duty free on declaration of the facts.

6. The duty is not to be charged on any quantity less than a pint of ordinary drinkable spirits of whatever strength they may be, or half a pint of eau-de-cologne, cordials, liqueurs, or any medicated or perfumed spirits.

7. Any quantity of cigars or manufactured tobacco, under the weight of a pound, being the unconsumed stores of passengers, who are not frequent visitors, and where there is no cause of suspicion, is to be delivered duty free; but should the weight be a pound and upwards, the actual quantity is to be charged with duty. Passengers may enter and pay the duty upon any quantity of cigars not exceeding seven pounds weight, or manufactured tobacco to the extent of nine pounds.

8. Specimens illustrative of natural history, plants, and shrubs, and other articles of a trivial nature, free of duty, may be delivered by the Landing Waiters at the respective warehouses without waiting for the approval of the Landing Surveyor, provided they are satisfied as to the correctness of the value given.

9. Any tools or trifling articles, such as a flute or violin, or musical or surgical instruments, which may be clearly shown to be necessary to enable a person to follow any particular trade or profession, really the property and in the constant use of the person in the ordinary exercise of his trade or profession, will be delivered, on application to the Landing Waiter, duty free.

10. All letters found in the baggage of passengers are to be sent to the Post Office, except letters of credit and personal introduction.

11. Should the officers suspect that passengers have any article liable to duty on their persons, they are not to search the clothes of the parties, or to feel the outside of their pockets, at the time they are landing from any ship or vessel; but, in case they observe any package in the pockets of a passenger, or have reason to believe that he has any articles concealed about his person, the usual question is to be put, viz.—“Whether he has any goods liable to duty upon his person or in his possession,” he being at the same time informed that in the event of his denying having any such goods in his possession, and such goods being subsequently found, the same will become forfeited, and he (the party) be liable to a penalty of treble the value thereof; and if the answer be in the affirmative, the passenger is to be requested to produce the goods.

12. If, however, the passenger persist in denying that he has such goods on his person, and the officer still has good grounds for suspicion, the party is then to be informed that the officer deems it necessary that his person should be searched, under the provisions of the law, but that he (the party), previously to being searched, is at liberty to require to be taken before a Magistrate, or a superior officer of Customs, who will determine whether there be reasonable grounds of suspicion or otherwise; and should the party not claim to be taken before a Magistrate or a superior officer of the Customs, but still refuse to be searched, the officer (or a female searcher, if the passenger be a female) is to make search.

13. Should a party who has claimed to be taken before a Magistrate afterwards refuse to go, he may be detained by the officer and taken before a Magistrate.

14. In the event of vessels arriving with passengers when the examining officers are not in attendance, the Boarding Officer will examine any trifling quantity of wearing apparel which the passenger has had in use, and deliver the same, if required. Other baggage is to be examined by the Landing Waiter.

NOTE.—Passengers do not require to employ an agent to pay any trifling amount of duty due, but can pay it direct to the examining officer on signing a Customs book containing the particulars, certifying to the correctness of the same.



Removal of Bonded Goods.

(UNDER CLAUSE 82.)

(May, 1871.)

WHEN bonded goods are removed by sea from one warehouse to another, within the province, entries will have to be passed and bond given in the same manner as if for exportation, with the exception that there must be five copies of the entries, and the words “Removal Coastwise” must be written or printed on the head thereof.

2. When such goods are removed overland, entries under the heading "Removal Overland" must be passed, as in the preceding regulation, but the carrier employed in the removal must be approved by the Collector, and must, unless he has given a general bond for the performance of such services, join in the bond given for the due delivery of same to the proper officer of Customs at port or warehouse to which removed.

3. Goods under bond from Adelaide for shipment at Port Adelaide must be retained in the custody, and at the responsibility of, the carrier, until delivery is authorised by the proper officer of Customs.

4. Whenever goods under bond from Adelaide cannot be delivered over to the proper Customs House officer, at Port Adelaide, within the legal hours for shipment or warehousing, special arrangement must be made, on application to the Landing Surveyor, in order to secure the attendance of the necessary officer or officers, on payment of the usual overtime fee or fees.

5. When it is desired to remove bonded goods from one warehouse to another, within the same place or port, application must be made to the Warehousekeeper, who will grant an order for removal, and forward same to the Locker under whose charge the warehouse is placed whence the goods are to be removed, and duplicate thereof to the Locker of the warehouse to which they are to be removed.



Ships' Stores from Bonded Warehouses.

(UNDER CLAUSE 97.)

(August, 1878.)

ALL applications for stores out of bond must be made in form annexed, which is to be delivered by the master or agent of the vessel to the Tide Inspector's office, between the hours of 9 and 11 a.m. The Tide Surveyor, upon being satisfied of the correctness of the particulars stated on the application, and that the total quantity of stores will not exceed the authorised allowance, will certify same for the guidance of the Warehousekeeper.

2. In the event of the number of passengers absolutely embarked being considerably less than as stated in the application, the Tide Inspector is empowered to withhold the ship's clearance until the extra quantity of stores has been landed or duty paid thereon.

3. In re-packing goods in bond for shipment as stores, not less than five gallons of spirits can be drawn off, nor less than twenty pounds of tobacco re-packed.

4. No requisition shall be acted on until bond (according to form approved) shall have been entered into by the master or owner of the vessel and one other surety that the goods shall not be re-landed in this

province, which bond shall include goods shipped as stores from the warehouse, stores which have remained on board the vessel, and surplus stores re-shipped after deposit in any warehouse for security of the duties.

5. The allowance for stores to be calculated as under :—

For the master, each mate, and each cabin passenger, per day—

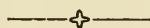
Wine	1 quart.
Cigars	1 oz.

For each person on board, per day—

Spirits	$\frac{1}{2}$ pint.
Tobacco	1 oz.

Estimated Length of the Voyage from Adelaide to the following Ports, as follows :—

	Number of days by Sailing Vessel.	Number of days by Steamer.
To Melbourne	10	6
" Sydney	30	16
" Launceston	14	8
" Hobart	21	11
" New Zealand	60	30
" South America	90	50
" North America	120	70
" Western Australia	30	15
" Mauritius	42	25
" Singapore	60	40
" Batavia	60	40
" China	90	50
" India	90	50
" Cape of Good Hope	56	30
" Europe	120	60



FORM OF APPLICATION.

Port Adelaide, ... 18 .

Sir—I have the honor to request permission to clear from the Bonded Warehouses, as stores for the ship, bound to, and having a crew of men, together with cabin and steerage passengers, who are entitled by agreement to receive full allowance of spirits during the voyage, the undermentioned articles, viz. :—

Brandy	Gallons.
Rum	"
Gin or Geneva	"
Whisky	"
Arrack	"
Liqueurs	"
Wine	"
Tobacco	lbs.
Cigars	lbs.

I have the honor, &c.,

To the Tide Inspector, Port Adelaide.

Ships' Stores to be Duty Paid if in Coast Trade.

VESSELS arriving from over seas and engaging in the coasting trade within the colony are not entitled to have their stores duty free ; and duty must accordingly be collected on any balance remaining on board at the first port.



Transshipment of Goods.

(UNDER CLAUSE 131, MAY, 1871.)

BEFORE goods can be transhipped, the exporter thereof, or his agent, must pass entries as in the usual form for exportation, and must deliver four copies of such entries to the Collector ; bond must also be given by two sureties, in double the amount of duty payable on the goods, that such goods be duly transhipped, exported to, and landed at port of destination, or otherwise accounted for to the satisfaction of the Collector.

2. Before goods intended for transshipment can be discharged from the importing vessel, the transshipment entry must have been received by the proper officer, who will issue his warrant for the discharge.

3. No goods can be transhipped except in the presence of the proper officer of Customs.

4. When goods are landed for the purpose of being transhipped, they must be immediately conveyed, under the supervision of the proper Customs officer, to the exporting ship.

NOTE.—By the 131st section of the Customs Act, any goods transhipped contrary to these regulations are forfeited, and any person concerned in such transshipment shall forfeit and pay the sum of £100.



Goods “ In Transit.”

(January, 1889.)

GOODS will not be permitted to be forwarded under bond “ In transit ” across the borders, or by way of the River Murray, unless full particulars according to the Tariff are shown in the warrants. If such particulars are not forthcoming the goods must be warehoused and examined, after which “ Exportation from Warehouse ” Warrant can be passed in the usual way. Goods “ In transit ” are always liable to Customs examination at any time or place whilst in the Province, and any discrepancy found at any time will be viewed as an attempt to smuggle, and the prosecution of the person responsible will follow.

Ad Valorem Goods—Proof of Place of Produce.

ALL goods subject to *ad valorem* duty are to be treated as exported from the place and country whence the importing ship brought them, unless satisfactory proof be produced that the goods were shipped for this colony from some other country, and were transhipped at the place whence the ship arrived.



Tares of Packages.

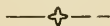
OFFICERS are to take care that a proper number of packages, with reference to the quantity imported, be turned out, so as to obtain a fair average of the weight of the packages, and to do justice between the Crown and the merchant. Tares once ascertained or adjusted by the officers, in conjunction with the merchant or his representative, *must stand as final*.



Miscellaneous.

AGENTS' LICENSES

CANNOT be granted to firms, but must be in the name of an individual. Any firm or person can transact their own business without a license, and all persons can give authorities to clerks or attorneys to act for them, on forms furnished gratis by the department.



ALCOHOL.

ABSOLUTE alcohol, quite free from water, has a specific gravity of 0.793811, and is 75.25 over proof.



BOATS.

BOATS, not being registered vessels or licensed lighters, must be licensed and have names of owner and port painted on.

BONDED GOODS EXPORTED PER RAIL.

THE railway invoices, or waybills, should describe goods by same marks as shown on Customs entries.



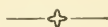
CARDS, PLAYING,

MUST not exceed fifty-two per pack.



CARRIERS

ARE responsible for duties on any deficiencies found in any package during transit between bonded stores, ships, &c.



CARRIAGE OF BONDED GOODS

TO be performed by either South Australian Government Railway or other carrier, who has given bond to the Customs.



CATTLE, SHEEP, OR SWINE,

FROM Western Australia cannot land unless certificate from Inspector of Stock of that colony is produced, certifying that they are free of disease and bred in Western Australia; or, if imported into Western Australia, that they are free of disease, and have performed ninety days' quarantine.—(See Regulations, page 153.)

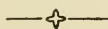


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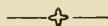
DEPOSITS OF DUTIES.

DEPOSITS, when allowed, are to be in double the amount of duty, and must be by cheque marked "good," or by cash. The Collector having approved the application, the deposit book is to be filled in and signed (in triplicate) in Landing Surveyor's office. One copy is given to the applicant, who presents it to the second clerk with the required amount, who indorses the form and returns it, retaining the amount. The applicant next proceeds to the Landing Waiter or other officer in whose charge the goods are, who can then, if satisfied, deliver them. Subsequently, and when the goods are accounted for to the satisfaction of the Landing Surveyor, the same copy is indorsed accordingly and handed back once more to the applicant, who can, on application to the second clerk, at once receive back his money deposit.



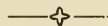
DRAWBACKS ON SHIPS' STORES

ARE allowed under usual drawback regulations.



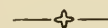
DRAWBACKS.

EXPORTER'S Agent, unless holding special authority, cannot make required declarations. (See Drawback Regulations 117.)



DUTIES

MUST be paid in current coin, or by cheques marked "good" by an accepted bank.



DUTY ON COST OF REPAIRS.

DUTY is chargeable upon the cost of repairs or alterations to any article which may be exported and afterwards re-imported—(to wit, cost of repairs to a watch).

ENTRY INWARDS OF DUTIABLE AND FREE GOODS AT PORT ADELAIDE.

(October, 1887.)

UPON the first entry inwards of dutiable or free goods (except those entered on sight, or for a bonded warehouse), the following will be the procedure to be observed, viz. :—

1. The merchant or his agent will prepare the Landing Waiter's warrant, with as many duplicates as may be required, and attend at the proper office for the examination of the warrant with the invoices.

2. Upon the examination being completed (*the necessary declarations having first been taken*), the warrant and duplicates will be initialled, &c., and the invoices stamped, the warrants being retained in the examining-room and the invoices returned to the merchant or agent, except in cases of any special examination having been ordered, or at the discretion of the Collector, when the invoice will also be retained until after the landing of the goods and examination thereof.

3. The Examining Officer will at once transmit the warrants to the Chief Clerk's office, where, *after* the importing ship's report inwards, the Agent can attend with his office copy (the cocket numbers being first duly marked thereon), and pay the proper duty upon goods liable to same. In the case of both dutiable and free warrants, they will be transmitted by the proper officer to the Landing Waiter, after being marked off the manifest by the Long Room Officer; but it is to be distinctly understood that when warrants are deposited for examination *after* a ship's report inwards, the cockets must be carefully marked on first by the agent. In the other instance the Long Room Manifest Clerk will attend to this duty, using the merchant's office copy for his assistance.

4. To efficiently carry out this mode of treating entries and invoices, there is a half-hourly delivery upon all wharves, bonded warehouses, and Customs stations in Port Adelaide, daily.



EPITOME OF CUSTOMS ACTS.

EPITOME of Customs Acts 1864 to 1887.

ACT 19 OF 1864.

- 1-3. Repeal, divisions, interpretation of terms.
- 4-6. Appointment of officers.
7. Offering Customs officer any fee, perquisite, or reward not allowed: Penalty, not exceeding £100 nor less than £10.
8. Officers not liable to serve in local offices (juries, etc.)
9. Holidays (see Act 150 of 1879).
10. Act extends to province and to the waters thereof, and one nautical league seaward from high-watermark.
11. Act to apply to River Murray.
12. Master not stopping or anchoring within prescribed limits, or departing without clearance: Penalty, not exceeding £100.

- 13, 14. Any unlicensed person acting as agent, &c.: Penalty, not less than £10 nor more than £100.
- 15-18. Licensing of gaugers and lighters.
19. Master or pilot not bringing or heaving to within limits of boarding station, or failing to signal, or disobeying signal: Penalty, not less than £5 nor more than £30.
20. Master refusing to supply officer with food: Penalty, not less than £2 nor more than £20.
- Id.* Master, without reasonable explanation, failing to produce papers, or answering questions put to him, or quitting limits after signal to bring-to: Penalty, not less than £10 nor more than £100.
21. Master or pilot not heaving-to when hailed by boat showing Customs flag: Penalty, not less than £5 nor more than £30.
22. If Customs seal be broken, or goods secretly conveyed away, or hold opened after being fastened down, master liable: Penalty, £100.
- Id.* If Customs seal on stores inwards be broken, or stores conveyed away, master liable: Penalty, £50.
23. Ships to come quickly to place of unlading, and accommodation to be provided under deck for officer's bed or hammock: Penalty on master, £20.
24. Master not reporting within forty-eight hours, or making false reports: Penalty, not less than £20 nor more than £100.
25. Master of wrecked ship failing to report to nearest J.P.: Penalty, not less than £10 nor more than £100.
26. Goods not reported may be detained.
27. Goods imported without manifest, master liable: Penalty, £100.
28. Captain of commissioned ship, whether H.M. or foreign, to deliver account of goods on board: Penalty, £100.
29. Master to deliver manifest, and truly answer questions by Collector: Penalty, not exceeding £100.
30. Importation of prohibited goods: Penalty, forfeiture of goods.
31. Spirits and tobacco to be specially reported, or master liable: Penalty, £100.
32. Landing goods contrary to regulations; time and place of landing: Penalty, forfeiture of goods. (See Act 291 of 1883.)
- Id.* Landing goods before entry passed and warrant granted: Penalty not less than £10 nor more than £50.
33. Certain goods can be landed not within legal hours.
- 34-36. Enumerates prohibited goods.
37. Importation and prohibition.
38. Time of import and arrival.
39. Duties under Collector's control.
40. When new duties imposed, former ones to continue until new duties chargeable.
41. Warehoused goods subject to duties chargeable at clearance.
42. Entry of dutiable goods in given time. (See Act 19 of 1875.)
43. Payment of duties.
44. Entry of free goods in given time. (See Act 19 of 1875.)
- 45-48. Sight entries: Penalty—forfeiture.
49. Duplicates of entries.
50. Failure to comply with regulations as to entering goods: Penalty not exceeding £20.
51. Description of goods to be complete.
52. Concealing goods: Penalty, forfeiture of goods.
53. Surplus stores.
- 54-55. Unauthorised persons making entry: Penalty, not less than £10 nor more than £100.
56. Samples for Customs.
57. Unshipping, &c., of goods at expense of importer.
58. Removing or harboring goods without authority: Penalty, treble value or £100, at option of Customs officer, and forfeiture of goods.
59. Entry of goods by coasters in given time. (See Act 19 of 1875.)
- 60-62. Entry of *ad valorem* goods, and detention for under value.
- 63-64. Abatement of duties for damage.
65. Repayments.
66. Goods for public purposes.
- 67-69. Appointment of bonded warehouses. (See Act 34 of 1876; Distillation Act, 1884; and Act 405 of 1887.)

70. Any occupier of warehouse neglecting properly to stow goods: Penalty, £5.
71. Occupier of bonded warehouse to produce goods on request of officer: Penalty, not less than £5 nor more than £100 over and above duties to which goods are liable.
72. Goods entered and not duly warehoused, or removed from warehouse without entry, to be forfeited. Removing such goods: Penalty, £100.
73. Bonds given to continue in force.
74. Officer embezzling or destroying warehoused goods.... Misdemeanor. Fine or imprisonment, at discretion of Supreme Court.
75. Goods fraudulently concealed or removed to be forfeited. Fraudulently gaining access to goods: Penalty, not less than £100 nor more than £500.
76. Account of goods taken on landing.
77. Goods in bond may be sorted and repacked.
78. Spirit for fortifying wine. (See Distillation Act, 1884, and Act 405 of 1887.)
79. Tobacco for sheepwash.
- 80-81. Baggage warehouses.
- 82-85. Removals of bonded goods.
86. Sale of goods on which charges are unpaid.
87. Bonded goods to be cleared in two years.
- 88-89. Goods uncleared in two years to be sold.
90. Minimum deliveries from bond.
91. Importers may re-enter goods.
92. Goods lost or destroyed.
93. Re-gauges, re-weighs, re-measures, deficiencies, waste.
- 94-95. Entries for export or home use.
96. Deficiencies.
97. Ships' stores.
98. Export of bonded goods in ships not under fifty tons.
99. Goods not to be exported without entry: Penalty, not less than £10 nor more than £30, and goods forfeited.
100. If goods laden before entry outwards: Penalty on master, £50.
- Id.* Departing without clearance, or delivery of false entries: Penalty, not less than £20 nor more than £100.
101. Time of clearance.
102. Goods to be shipped at proper places.
103. Export of colonial produce.
104. Entry of bonded goods and for drawback.
105. Clearing goods for home use for drawback of less value than drawback: Penalty, forfeiture and £200, or treble amount of drawback. (See Act 12 of 1872, 2 of 1875, 19 of 1875.)
106. Bonds for duties.
107. Unlicensed waterman or carrier carrying goods shipped for exportation: Penalty, £20.
108. Illegally removing goods from warehouse: Penalty, forfeiture of goods.
109. Duty on goods lost in delivery from warehouse.
- 110-112. Debentures for drawbacks. (See Act 291 of 1883.)
113. Illegal disposal of goods exported for drawback: Penalty, treble value of goods or £100, at option of Collector.
114. Non-shipment or illegal shipment of goods.... Forfeiture: Penalty on master, £5 for every package.
- Id.* Illegally relanding goods: Penalty, forfeiture and treble value.
115. Outward-bound ships having goods or stores not in accordance with certificates: Penalty on master, £20 for every package.
116. Breaking seals of sealed goods: Penalty, £100.
117. Master of ship not bringing-to at proper station: Penalty, not less than £5 nor more than £30.
118. Time of export of goods and clearance of ships.
119. Prohibition of exportations.
- 120-121. No goods to be carried coastwise except such as are laden to be carried. Deviation from voyage to be declared: Penalty on master, not less than £10 nor more than £200.
- 122-128. Repealed by Act 150 of 1879.
129. Master not complying with Collector's order for account of produce carried coastwise: Penalty, not exceeding £20.
130. Master of coasting ship refusing to produce documents: Penalty, £20.

131. Transshipping goods contrary to Act or regulations of Collector: Penalty, forfeiture and £100.
- 132-133. Collector may examine on oath.
134. Making false declaration, falsifying documents, or counterfeiting same, &c.: Penalty, £100.
135. All bonds and bonds of minors valid.
- 136-146. Disputes and controversies between importers and Customs as to duties due on goods.
- 147-150. Lay days and discharge of vessels in accordance with regulations.
151. Imports over boundary lines. (See Act 196 of 1881, 291 of 1883.)
- 152-153. Trade *via* River Murray with New South Wales or Victoria.
- 154-155. Vessels and boats used within the limits of any port to be specially licensed: Penalty, forfeiture.
- 156-157. Vessels or boats not complying with conditions of license: To be forfeited.
- 158-159. Vessels and boats not to quit ship's side till hatches are sealed down: Forfeiture of vessel or boat, and penalty on master and owner, each equal to the value of the vessel or boat, not exceeding £500.
160. Persons removing uncustomed or prohibited goods: Forfeiture of vessel and penalty equal to the value of such vessel, not exceeding £500.
161. Ship's boats to have painted thereon name of ship, port, and master: Penalty, forfeiture.
162. Boats not belonging to ship to have painted thereon name of owner and port: Penalty, forfeiture.
163. British ships having places for concealing, and foreign ships having goods secreted: Penalty, forfeiture of ship.
164. Goods shipped or unshipped without payment of duty: Penalty, forfeiture.
165. Wines, &c., found in course of removal.
166. Restricted goods to be deemed run.
167. Vessels belonging to H.M. subjects, and foreign vessels found within a certain distance of the coast, with certain goods on board: Penalty, forfeiture of ship and goods.
168. Vessel or boat found within any port with prohibited goods: Penalty, forfeiture of vessel or boat and goods.
169. Ship or boat found in port with cargo, and afterwards found without, unless duly accounted for: Penalty, forfeiture of ship or boat.
- 170-171. Ships from which any part of lading thrown overboard to avoid seizure: Penalty, forfeiture of ship.
172. Ships may be searched.
173. Persons driving carts refusing to allow examination: Penalty, £100.
174. Writ of assistance.
175. Ships and carts removing run goods: Penalty, forfeiture.
- 176-177. Detention of goods, ships, &c.
178. Police officer detaining goods and neglecting to give notice: Penalty, £20.
179. Notice to be given of seizure.
180. Sale of seizures, &c.
181. Person obstructing officer: Penalty, £100.
182. Denial of possession of smuggled goods, afterwards found: Penalty, forfeiture and treble value.
183. Importing or exporting prohibited goods, or harboring such goods: Penalty, treble value of goods, or £100, at the option of Collector.
184. Removing goods prior to examination: Penalty, treble value of goods, or £100, at option of Collector.
185. Shipping or unshipping, or concealing dutiable goods: Penalty, £100, or treble value.
186. Persons found on board vessels liable to forfeiture for certain offences: Imprisonment not less than six months nor more than eighteen months, with hard labor, varying with first, second, or third offence.
187. Persons found on board vessels liable to forfeiture for certain other offences: Penalty, £100.
188. Detention of persons in Her Majesty's ships.
189. Persons may be detained at any time.
190. Smugglers, in certain cases, may be convicted summarily without information: Penalty, not less than single value nor more than treble value of goods seized.

190. Persons taken before a Justice may be detained a reasonable time, or admitted to bail in the sum of £100 or amount of penalty sought to be recovered.

191. Persons offering goods for sale under pretence that same are prohibited, or smuggled: Penalty, forfeiture of goods and treble value.

192. Taking up spirits in casks sunk or floating in the sea, within one league of coast: Penalty, forfeiture of spirits, together with ship or boat in which found.

193-195. Aiding or assisting smugglers....Misdemeanor: Penalty, £100, or imprisonment not exceeding one year.

196. Assembling to number of three or more for the purpose of smuggling: Imprisonment not less than six months nor more than eighteen months, or penalty of not exceeding £100 nor less than £20; varies with the first, second, and third offence.

197. Three or more armed persons assembled to smuggle: Felony: Hard labor not less than three years nor more than ten years, or imprisonment not more than three years, with or without hard labor.

198. Shooting at boats belonging to navy or Customs, or maliciously shooting at or wounding any officer: Felony: Hard labor not less than seven nor more than fifteen years, or imprisonment for any term not exceeding three years, with or without hard labor.

199. Wilfully removing or destroying boat or vessel in service of Customs: Penalty, £20.

200. Persons in company with more than four others, with goods liable to forfeiture, or in company with one other person armed for unlawful purposes, or disguised: Felony: Hard labor not less than three years nor more than seven years.

201. Assaulting or resisting officers; Misdemeanor: Hard labor not less than one year nor more than five years, or imprisonment with hard labor not less than three years.

202-203. Officers may patrol coasts, railways, &c.

204-205. Compensations and rewards to officers.

206-209. Values of seized goods, and distribution of proceeds.

210. Collusive seizure: Penalty, £500.

Id. Taking or offering bribes: Penalty, £200.

211-249. Legal procedure.

250. Registry of shipping.

251. Power to make by-laws.

252-3. Regulations and short title of Act.

ACT 12 OF 1872.

2. Drawback on broken packages.

3. Drawback on articles produced in colony.

4. Drawback on goods for Northern Territory.

ACT 12 OF 1873.

Validating Conventions between New South Wales and South Australia.

ACT 2 OF 1875.

1. Drawback on broken packages.

ACT 10 OF 1875.

1-6. Power to make agreement for interchange of produce or manufactures with colonies.

ACT 19 OF 1875.

1. Amending drawback, section 105 of Act 19 of 1864.

2. Amending drawback, section 3 of Act 12 of 1872.

3. Amending sections 42, 44, and 59 of Act 19 of 1864.

ACT 34 OF 1876.

4. Fees for bonded warehouses. (See Act 405 of 1887.)

ACT 51 OF 1876.

Convention with New South Wales.

ACT 150 OF 1879.

4. Power to appoint deputy during absence of Collector on leave.
5. Customs holidays.
- 6-11. Transires and quarterly transires for coasting vessels.

ACT 196 OF 1881.

1. Convention with New South Wales.
 2. Arrangement with Victoria.
 5. Regulations may be made.
- Additional duty to be added to price of goods.

ACT 254 OF 1882.—(NORTHERN TERRITORY.)

2. Interpretation.
3. Imposition of duties, &c. (See Act 383 of 1886, and sec. 5 of Act 348 of 1885.)
- 4-6. Repealed by Act 308 of 1884.
- 7-9. Penalties, &c.
10. Not to affect colonial produce.

ACT 257 OF 1882.—(FOOD AND DRUGS ACT.)

33. Special provision as to tea, and appointment of inspectors and analysts.

ACT 291 OF 1883.

1. New section 111 of Act 19 of 1864.
2. New section 112 of Act 19 of 1864.
3. New section 151 of Act 19 of 1864.
- 4-5. Penalty for reintroducing drawback goods by way of River Murray.
6. Legal hours for unshipping goods amended.

ACT 308 OF 1884.

2. Return of gold exported from Northern Territory required: Penalty, £10

ACT 319 OF 1884.—(DISTILLATION ACT.)

PRELIMINARY.

1. Repeal.
2. Short title.
3. Interpretation.
4. Division of Act.

PART I.

5. Wine manufacturer's distillation licence.
6. Certificate required.
7. Spirit cellar and storeroom to be provided.
8. Removal of spirits for fortifying wine.
9. Returns to be furnished.
10. Wine manufacturer to produce books.
11. Spirits may be delivered out of bond to fortify wines.

PART II.

12. Samples may be taken for trade purposes.
13. Winemakers to keep journal.
14. Unlawful hours for distilling.
15. Notice by distiller of commencing to distil.
16. Distillation licences.
17. One apparatus can be used consisting of not more than six stills.
18. Stills licensed under former Acts to be worked only in presence of officer.
19. Licenses, how obtained.

20. Distillers working more than ten miles from Adelaide to find lodgings for officers.

21. Spirit cellar or storeroom to be provided.
22. Returns to be furnished.
23. Journal to be produced.
24. Distances between spirit store and distillery.
25. Warehousing of spirits.
26. Entry to be made.
27. Mode of proceeding where spirits are entered for home consumption.

PART III.

28. Licenses to apothecaries, chemists, &c.
29. Persons may be licensed to distil fresh water from salt water.

PART IV.

30. Duration of licenses.
31. Renewal of licenses.
32. Refusal or suspension of licenses.
33. Licenses may be transferred.
34. Certain licenses become void.

PART V.

35. Distillery and utensils to be kept in good repair.
36. Notice to be given.
37. Permit for the removal of spirits.
38. Spirits removed without permit will be seized.
39. Unlawful permits.
40. Officers may stop persons removing spirits and examine permits.
41. Notice of making or importing stills.
42. Notice of selling still.
43. Notice of setting up still.
44. Stills not to be removed without permission.
45. Distances between the premises of licensed persons and those of brewers.

PART VI.

46. Rate of duty (see Act 348 of 1885).
47. Spirits may be used for varnishes.
48. Permission to use spirits in bond for making muscadine for export.
49. Appointment of bonded warehouse.
50. Spirits may be removed to any colonial port under bond.
51. Spirits and cordials may be exported.
52. Duties, how to be paid.

PART VII.

53. Appointment of officers.
54. As to label for bottles.
55. Casks and jars for South Australian and blended spirits.
56. As to bottling spirits in labelled bottles.
57. Penalty for selling articles with false labels.
58. Spirits not to be sold more than a certain amount under proof.
59. Seizure of materials for distillation.
60. Seizure of spirits.
61. Proceedings under warrant.
62. Officer may stop vehicles.
63. Obstructing officer, penalty.
64. Assaulting and resisting officer, penalty.
65. Bribes, how punishable.
66. Penalty for using still without license.
67. Sellers and purchasers of illicit spirits subject to penalties.
68. Onus of proof to be on claimant.
69. Act to be deemed a law relating to the Customs.
70. Regulations as to fusel oil.
71. Information to be heard by two Justices.
72. Application of penalties.
73. Power of Governor to make regulations.
74. *Gazette* to be evidence in certain cases.

ACT 348 OF 1885.

2. Imposition of new duties. (See Act 405 of 1887.)
5. Duties chargeable in Northern Territory, and exceptions.
6. Increase of duty on colonial spirits.

ACT 374 OF 1886.

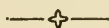
- 9-10. Duties on goods per parcels post.

ACT 383 OF 1886.

4. Repeal of schedule duties, Northern Territory Customs Act, 1882, and insertion of new schedule.

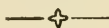
ACT 405 OF 1887.

3. New schedule of duties in South Australia.
5. Amendment of section 4 of Act 34 of 1876.
6. Substitutes for known dutiable articles to pay duty ordered by Governor.
7. Methylation of spirits in bond.
8. Spirits free for arts or manufactures.
9. Bonded warehouses for special purposes.



EXPORTS PER RAIL.

ALL goods exported, per rail, must be duly entered at time of way-billing same at railway station. Forms supplied *gratis*. See Regulations, page 103.



FLAGS (CUSTOMS.)

THE proper Custom House flag, or ensign, is blue, with the Union Jack in the upper canton, and the letters C.H. and a crown in red above in the fly; and the proper pendant is blue with a crown in red.



GAUGING.

PRIVATE gauging or re-gauging in bonded warehouses can only be done under license of Collector.



IMPORTS AND EXPORTS BORDERWISE

MUST be notified to nearest Customs officer, under heavy penalties.

IMPORTS PER RAIL

MUST be duly waybilled, and duty paid before delivery. All goods or luggage, unless passed by Customs officers at border stations, are liable to detention, and cannot be delivered *en route* or on arrival without a Customs permit.



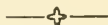
NORTHERN TERRITORY.

ALL goods exported to Northern Territory "by sea," either direct or transhipped at some other port, must be specially notified to Sub-Collector, Port Darwin, by extra copy of entry; and if "overland" over the 26th parallel, an entry, in form provided *gratis*, must be sent with the goods to the Customs officer at Charlotte Waters Customs station. (See full Regulations, pages 97, 98.)



OFFICIAL BOOKS AND DOCUMENTS.

ACCESS is not allowed to official books or documents without the Collector's permission, nor may any alterations be made in any Customs documents without his authority.



UNAUTHORISED FEES.

OFFICERS taking unauthorised fees are liable to be dismissed.



OUTWARD ENTRIES

FOR all other than bonded goods must not, under any circumstances, be passed at the Custom House later than twenty-four hours after the vessel's clearance, and must give correct weights, values, and state whether the goods are the produce of South Australia or otherwise.



OVERTIME

IS only to be paid into the Secretary's office at the Custom House, and receipt obtained.

OVER-PAYMENTS OF DUTIES

WILL, when discovered, be notified to merchants or importers, and must be claimed within six years.

PASSENGERS' BAGGAGE.

ALL baggage of passengers landed at Semaphore jetties, if not claimed and cleared on day of arrival, is forwarded to Queen's warehouse, Port Adelaide, where any duties and charges due must be paid before delivery.

PASSENGERS' BAGGAGE (OVER SEA)

MUST not be unshipped except in presence and with authority of an officer of Customs, nor landed at any but a legal landing place.

PASSENGERS' BAGGAGE IN TRANSIT.

BAGGAGE for transmission to another colony per rail, containing dutiable goods, can be forwarded without examination on being way-billed and labelled by Customs and signed for by the Railway Department.

PASSENGERS PAYING DUTY.

PASSENGERS can pay duties on articles contained in their baggage to the Customs officers, free of expense, on signing duty book.

PRIME ENTRIES.

OFFICERS cannot deliver goods in excess of prime entry.

QUARANTINE REGULATIONS.

(September 30th, 1885.)

ALL vessels coming from parts beyond the seas will, on arrival, be immediately boarded by the health officer, or assistant health officer, and the visiting flag hoisted at the main-topmast head.

2. The master or person having the charge of any vessel, and the surgeon, dispenser, or other medical officer of any vessel arriving from

parts beyond the seas, shall give to the health officer, or to the person for the time being authorised to act as health officer, either alongside the vessel or on board, as such officer may desire, a written paper, containing a true account of the name or names of the place or places at which such vessel shall have loaded or shall have touched on the voyage to South Australia, and of the health of the crew and passengers of such vessel during the voyage, and the cause of death of any person who shall have died on such voyage: and also true answers to the questions contained in Form A hereto annexed, and shall also truly answer orally any other questions touching all or any of the matters aforesaid. Persons refusing to answer, or making false answer to any question put to them as aforesaid, shall be guilty of a misdemeanor, and be liable to be imprisoned for not exceeding two years, with hard labor, or to a fine of not exceeding three hundred pounds.

3. The health officer may inspect the vessel, and all or any of the passengers and crew thereof; and any master or other person in charge of such vessel refusing to permit such inspection, or obstructing the health officer thereon, shall be liable to a penalty of not exceeding fifty pounds.

4. If the health officer, or assistant health officer, is satisfied that the vessel is not liable to perform quarantine, he shall give to the master or other person in charge a clean bill of health in the Forms B or C and D hereunto annexed; but, if otherwise, he shall immediately notify to the said master or other person in charge that the vessel must perform quarantine, and the master shall thereupon hoist at the main-topmast head, by day a yellow flag of six breadths of bunting, and at night a large signal lantern, such as used on board Her Majesty's ships of war, and shall keep such signal hoisted until such vessel is legally discharged from the performance of quarantine; and for neglect the said master or other person in charge shall be liable to a penalty of not exceeding one hundred pounds.

5. No boat whatever (except the boats in the service of the pilot, customs, post office, and police departments) shall go alongside any such vessel, and no person except a pilot shall go on board any such vessel until she shall have been boarded by the health officer, and the visiting flag shall have been hauled down. Persons committing a breach of this regulation shall be liable to a penalty of not less than thirty pounds, nor exceeding fifty pounds.

6. On the health officer notifying to the master or other person in charge that the vessel is to perform quarantine, the said master or person in charge shall immediately cause such vessel, and the lading thereof, to be taken into the place appointed for such vessel to perform quarantine; and in case he shall neglect to do so, he shall forfeit and pay a sum not exceeding four hundred pounds.

7. No master or other person, being in charge of any vessel liable to perform quarantine, shall himself quit, or shall knowingly permit or suffer any person to quit, such vessel until quarantine shall have been fully performed (unless by licence, as provided in clause 21 of the said Act), under a penalty for every such offence of not exceeding four hundred pounds.

8. No person coming in any such vessel liable to quarantine, or the pilot, or other person going on board the same, either before or after the arrival of such at any place within South Australia, shall quit such

vessel (unless by licence as aforesaid) before such vessel shall be regularly discharged from the performance of quarantine; and any person offending against this regulation shall be imprisoned for the space of six months, and shall, in addition, forfeit a sum of three hundred pounds.

9. No pilot shall take any vessel arriving off Port Adelaide further than the anchorage off the Semaphore jetty until the health officer, or assistant health officer, has given directions whether the said vessel is to perform quarantine or not.

10. No person (unless authorised by the Chief Secretary) shall land or unship, or shall move in order to the landing or unshipping thereof, anything from on board any vessel liable to perform quarantine as aforesaid, or shall knowingly receive the same after it has been so landed or unshipped; and any person committing a breach of this regulation shall forfeit and pay a sum of not exceeding five hundred pounds.

11. The health officer is authorised to make any order he may think necessary for the proper ventilation, fumigation, or cleansing of any such vessel; to inspect the bedding, clothes, and personal effects of every person on board of such vessel, and to order such bedding, clothes, and personal effects to be properly washed, fumigated, or otherwise purified; and, if he shall consider it necessary for the prevention of infection, shall destroy what cannot be properly cleansed.

12. Immediately on the arrival in any part of the said province of any vessel from beyond the seas with sickness on board, or on which sickness shall have occurred during the voyage, a copy of the Quarantine Act, 1877, and of the regulations in force, shall be given to the master or person in charge by the pilot or other person authorised to board the same.

FORM A.

REPORT AND ANSWERS TO QUESTIONS AS TO THE PRESENT AND PREVIOUS STATE OF THE HEALTH OF THE PASSENGERS AND CREW ON BOARD THE UNDERMENTIONED VESSELS.

NAME OF VESSEL.	CLASS.	TONNAGE.	PORT OF DEPARTURE OR LOADING.	PLACES AT WHICH VESSEL HAS TOUCHED.	DURATION OF VOYAGE.	NUMBER OF PERSONS ON BOARD.		HEALTH OF PASSENGERS AND CREW DURING VOYAGE.	NUMBER OF DEATHS WHICH OCCURRED DURING VOYAGE.			CAUSES OF DEATH IN EACH INSTANCE.
						PASSENGERS.	CREW.		PASSENGERS.	CREW.	TOTAL.	
					DAYS.							
					TOTALS.							

FORM A.—REPORT AND ANSWERS TO QUESTIONS, &c,—continued.

Question No. 1.—Did any contagious or infectious disease prevail at port from which you sailed? If so, what was the nature of such disease?

Answer—

Question No. 2.—Have you had any communication with any infected port or vessel during the voyage? If so, when and where, and what was the nature of the disease infecting such port or vessel?

Answer—

Question No. 3.—Have you any sickness on board at present? If so, what is the nature of the sickness, and what number of cases have you under treatment?

Answer—

Question No. 4.—Has any case of smallpox, or any form of eruptive skin disease, fever, scarlatina, plague, cholera, or other infectious or contagious disease, or has any case of any other kind of sickness or disease occurred on board during the voyage? If so, state the number of cases and the dates of attack and convalescence or termination of the first and last cases of each disease?

Answer—

Question No. 5.—Have the clothes and bedding used by those persons who have suffered from infectious or contagious disease during the voyage been either destroyed or passed through boiling water?

Answer—

Question No. 6.—What means (if any) have been adopted for preventing the spread of any infectious or contagious disease which has occurred during the voyage, from the person or persons affected, amongst the other persons on board?

Answer—

I hereby declare that the answers given above are true, to the best of my knowledge and belief.

Declared before me—..... Master.

.....188..... Surgeon.

FORM B.

Clean Bill of Health granted to the..... Master.

Given under my hand this.....day of.....18..... Health Officer.

FORM C.**BILL OF HEALTH.**

Clean Bill of Health granted to the....., Master.

Given under my hand this.....day of....., 18..... Assistant Health Officer.

FORM D.

This is to certify that.....and its vicinity are not infected with smallpox, cholera, or any virulent contagious disorder.

..... Health Officer.

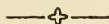
REPUTED QUANTITIES.

BOTTLED sauces, pickles, fruits, and salad oils have to pay duty upon the reputed quantities.



SHIPS' STORES

CAN be removed, under bond, either by land or sea, to an outport for shipment.



SHORT LANDINGS.

GOODS reported upon a manifest, and afterwards found to be short, must be accounted for to the satisfaction of the Collector.



SPIRITS.

TO reduce the strength of spirits by addition of water, the rule is to multiply the quantity by the difference of strength and divide by the lower strength. Take proof as 100; over proof as 100 plus the o.p.; under proof as 100 minus the u.p.

EXAMPLE.

Reduce 250 gallons at 50 o.p. to 20 o.p., and also to 20 u.p.

No. 1. Strength 50 o.p. Strength at 20 o.p.

150 120=30, difference of strength.
then $250 \times 30 = 62.6$ gallons water.

120

No. 2. Strength at 50 o.p. Strength at 20 u.p.

150 80=70, difference of strength.
 $250 \times 70 = 218.75$ gallons water.

80

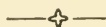


SPIRITS, DUTIES ON

SPIRITS which can be tested by Sykes's hydrometer, and contained in flasks, Geneva bottles, &c., pay on actual quantities. In the case of ordinary quart bottles, six are taken to the gallon. In all cases duty is charged on the actual proof.

SPIRIT OBSCURATION.

SPIRITS containing so large a proportion of coloring or other matter that the Sykes's hydrometer does not afford an approximately true indication, samples may be taken in order that the true strength of the spirit may be ascertained by the hydrometer after distillation.



STILLS AND CONDENSERS

CANNOT be imported without notice to Customs.



TRAVELLERS' SAMPLES

MUST pay duty, unless allowed to be received under the deposit system.



UNREPORTED PACKAGES

CONTAINING presents, &c., are liable to seizure, and duties must in all cases be paid where leviable. Immediately on a vessel's arrival, a list of such packages should be given by the master to the Customs officers boarding.



VESSELS LOADING OR DISCHARGING

AT SEMAPHORE ANCHORAGE, AND VESSELS WITH CHINESE CREWS OR PASSENGERS ARRIVING,

AGENTS for vessels intended to be laden or discharged at the anchorage, and vessels arriving with Chinese passengers or crew, must invariably request permission to work, stating the circumstances. The request to be deposited with the Tide Inspector for action.



WARRANTS

MUST always give the number of *packages in words*; weights, values, &c., can be in figures.

To Reduce Case Spirits to Proof Gallons.

SAY 10 cases Geneva, each $3\frac{2}{3}\frac{9}{2}$ gallons (2·8 under proof) = $39\frac{2}{3}\frac{2}{2}$ gallons. Take the decimal of $\frac{2}{3}\frac{9}{2}$ (as per table, on inside of covers), and proceed as under :

39·06 (0·6 decimal of $\frac{2}{3}\frac{9}{2}$.)
2·8 under proof.

31248
7812

1·09·368 = 1 gallon to allow.

$39\frac{2}{3}\frac{2}{2}$
Less 1

Equal $38\frac{2}{3}\frac{2}{2}$ proof gallons.

One case = $3\frac{2}{3}\frac{9}{2}$ gallons @ 2·8 under proof :

$3\frac{2}{3}\frac{9}{2} = 3·90$ (90 decimal of $\frac{2}{3}\frac{9}{2}$).
2·8 under proof.

3120
780

0·10·920 = $\frac{1}{10}$ to allow (or $\frac{3}{32}$, as per table)

$3\frac{2}{3}\frac{9}{2}$
Less $\frac{3}{32}$

Equal $3\frac{2}{3}\frac{6}{2}$ proof gallons.



To Reduce Perfumed Spirits to Proof Gallons.

ONE case perfumed spirits, 52·0 over proof, contains 50 packages, each 3 gills :

50, each 3 gills = 150 gills.

$150 \div 32 = 4\frac{2}{3}\frac{2}{2}$ gallons

Then take the decimal of $\frac{2}{3}\frac{2}{2}$ gallons (*see* Decimal Table), and multiply by the strength, as under :—

4·69
52·0

9380
2345

2·43·880 = 2 gallons and $\frac{4}{10} = 2$ gallons $\frac{1}{3}\frac{3}{2}$ to add.

(See above)— $4\frac{2}{3}\frac{2}{2}$ gallons + 2 gallons $\frac{1}{3}\frac{3}{2} = 7\frac{3}{32}$ gallons.

Ten packages perfumed spirits, each 12 bottles, each 2ozs. = 24ozs. = 240ozs., 34·3 over proof.

Divide 240ozs. by 5 (as, 5ozs. are = 1 gill, as under:—

$$\begin{array}{r} 5 \overline{)240} \end{array}$$

Then divide by 22 for gallons— 48(1

$$\frac{32}{16} = 1\frac{1}{2} : 34\cdot3 \text{ over proof.}$$

Then take the decimal of $\frac{1}{32}$ (see Decimal Table), and multiply the strength, as under:—

$$\begin{array}{r} 1\cdot50 \\ 34\cdot3 \\ \hline 450 \\ 600 \\ 450 \end{array}$$

$$\underline{5\cdot1\cdot450} = \frac{5}{10} \text{ to add} = \frac{1}{32} \text{ gallons.}$$

Then $1\frac{1}{32}$ gallons (as above) + $\frac{1}{32} = 2$ gallons proof.

One hundred packages, each 6 bottles, each 6ozs. = 36ozs. = 3,600ozs. 10·6 under proof.

Divide 3,600ozs. by 5 (as, 5ozs = 1 gill) : $3,600 \div 5 = 720$; then divide by 32 for gallons: $720 \div 32 = 22\frac{1}{2}$ gallons.

Then take the decimal of $\frac{1}{32}$ (see Decimal Table), and multiply by strength, as the following example:—

$$\begin{array}{r} 22\cdot50 \\ 10\cdot6 \\ \hline 13500 \\ 22500 \end{array}$$

$$\underline{2\cdot38\cdot500} = 2 \text{ gallons and } \frac{3}{16} \text{ to take off.}$$

$$\begin{array}{r} 22\frac{1}{2} \\ 2\frac{1}{2} \\ \hline 21\frac{1}{2} \end{array}$$

$$\underline{20\frac{6}{32}} \text{ proof.}$$



Table of Duties upon Boots and Shoes at Various Rates.

MEN'S No. 6 AND UPWARDS AT 33- PER DOZEN.			YOUTHS' No. 2-5 AT 21- PER DOZEN.			BOYS' No. 7-1 AT 17 6 PER DOZEN.			WOMEN'S No. 3 AND UPWARDS AT 19 6 PER DOZEN.			GIRLS' No. 11-2 AT 16- PER DOZEN.			GIRLS' No. 7-10 AT 11/6 PER DOZEN.		
No.	s.	d.	No.	s.	d.	No.	s.	d.	No.	s.	d.	No.	s.	d.	No.	s.	d.
1	2	9	1	1	9	1	1	5	1	1	7	1	1	4	1	0	11
2	5	6	2	3	6	2	2	11	2	3	3	2	2	8	2	1	11
3	8	3	3	5	3	3	4	4	3	4	10	3	4	0	3	2	10
4	11	0	4	7	0	4	5	10	4	6	6	4	5	4	4	3	10
5	13	9	5	8	9	5	7	3	5	8	1	5	6	8	5	4	9
6	16	6	6	10	6	6	8	9	6	9	9	6	8	0	6	5	9
7	19	3	7	12	3	7	10	2	7	11	4	7	9	4	7	6	8
8	22	0	8	14	0	8	11	8	8	13	0	8	10	8	8	7	8
9	24	9	9	15	9	9	13	1	9	14	7	9	12	0	9	8	7
10	27	6	10	17	6	10	14	7	10	16	3	10	13	4	10	9	7
11	30	3	11	19	3	11	16	0	11	17	10	11	15	8	11	10	6
12	33	0	12	21	0	12	17	6	12	19	6	12	16	0	12	11	6

Foreign Money, Weights, and Measures, and their English Equivalents.

ALGERIA—The moneys, weights, and measures of France only are used.

ARGENTINE CONFEDERATION—The silver peso fuerte, or silver dollar, of 100 centesimos average, 4s.; £1 gold is worth $6\frac{1}{2}$ paper dollars; the quintal, 101·40lbs. avoirdupois; the arroba, 25·35lbs. avoirdupois; the fanega, $1\frac{1}{2}$ imperial bushel. The metric system is compulsory.

AUSTRO-HUNGARY—The florin, or gulden, of 100 kreuzer, 1s. 8d.; the eight florin piece, 16s., or 8fl. 10kr. in gold; the centner, 100 pfund, 123 $\frac{1}{2}$ lbs. avoirdupois; the cimer, 14·94 wine gallons; the joch, 1·43 acre; the metzen, 1·7 imperial bushel; the klafter, 67 cubic feet; the meile, 24,000 Austrian feet, 8,297 yards, or about $4\frac{3}{4}$ miles. The metrical system is now legal.

BELGIUM—The franc, intrinsic rate of exchange, 25·22 $\frac{1}{2}$ to £1 sterling; the kilogramme, 2·20lbs. avoirdupois; the tonne, 2,200lbs. avoirdupois; the hectare, 2·47 acres; the hectolitre (dry), 2·75 imperial bushels; the hectolitre (liquid), 22 imperial gallons; the mètre, 3·28 feet; the mètre cube, 35·31 cube feet; the kilomètre, 1,093 yards; the square kilomètre, 247·11 English acres, or 0·386 square mile. Decimal system.

BOLIVIA—The Boliviano, or dollar of 100 centesimos, 3s. 4d.; the libra, 1·014lbs. avoirdupois; the gold oz. is equal to 17 $\frac{1}{2}$ silver pesos; the quintal, 101·44lbs. avoirdupois; the arroba of 25lbs., 25·36lbs. avoirdupois; the arroba of wine or spirits, 6·70 imperial gallons; the gallon, 0·74 imperial gallon; the vara, 0·927 yards; the square vara, 0·859 square yards.

BRAZIL—The milreis of 1,000 reis, par value, 2s. 3d.; present value, 1s. 9 $\frac{1}{2}$ d. The metric system of weights and measures is in use, but the following old weights and measures are still partly used, viz.:—The libra, 1·012lbs. avoirdupois; the arroba, 32·38lbs. avoirdupois; the quintal, 129·54lbs. avoirdupois; the alqueire (of Rio), 1 imperial bushel; oitava, 55·34 grains.

CANADA—The dollar of 100 cents, average exchange, 4s.; 100lbs., 1 cwt.; 2,000lbs., 1 ton; £1, 4 dollars, 86 $\frac{3}{4}$ cents; 5s., 1 dollar 20 cents; 2s 6d., 60 cents; 2s., 48 cents; 1s., 24 cents; 6d., 12 cents. (*See United States.*)

CAPE OF GOOD HOPE—British moneys are exclusively used. The standard weights, &c., are British, except for land. The morgen, 2·11654 acres; 1,000 Cape feet, 1,033 British feet.

CEYLON—Weights and measures, British. Moneys, *see India*, with cents. in place of annas and pice; rupee, 1s. 6d.

CHILE—The peso or dollar (silver) of 100 centavos, average exchange, 3s. 4d.; 10 dollars (cendor), gold piece; 5 dollars (doblon), gold piece; 2 dollars (esendo), gold piece; 1 dollar (peso), gold piece; the ounce, 1·014 ozs. avoirdupois; the libra, 1·014lbs. avoirdupois; the quintal, 101·44lbs. avoirdupois; the vara, 0·927 yard; the square vara, 0·859 square yard. The metric system is also used.

CHINA—The haikwan tael, 10 mace, 100 candareens, 1,000 cash, average exchange, 5s. 0 $\frac{1}{2}$ d.; the liang or tael, 1 $\frac{1}{2}$ ounce avoirdupois; the picul, 133 $\frac{1}{2}$ lbs. avoirdupois; the cattay, 1 $\frac{1}{2}$ lbs. avoirdupois; the chih, $14\frac{1}{10}$ inches; the chang, 11 $\frac{3}{4}$ feet; the lys or li, 194 to a degree, or about $\frac{1}{3}$ rd of a mile.

COLOMBIA—The peso or dollar of 10 reales (5 francs), approximate value, 3s. 4d. The French metric system of weights and measures is in use.

COREA—Same as China.

COSTA RICA—The dollar of 100 centavas, 3s. 6d.; the libra, 1·014lbs. avoirdupois; the quintal, 101·40lbs. avoirdupois; the arroba, 25·35lbs. avoirdupois; the fanega, $1\frac{1}{2}$ imperial bushels.

DENMARK—The krone, 100 öre, 1s. 1½d., or about 18 kroner to the £1 sterling; the pound, 100 kvint, 1·102lbs. avoirdupois; the ship last, 2 tons; the tonde, or barrel of grain, salt, &c., 3·8 imperial bushels; the tünde, or barrel of coal, 4·7 imperial bushels; the foot, 1·03 English foot; the viertel, 1·7 imperial gallon.

DUTCH EAST INDIES—The guilder or florin, 100 centen, 1s. 8d.; the Amsterdam pond, 1·09lbs. avoirdupois; the pikol, 133lbs. avoirdupois; the catty, 1½lbs. avoirdupois; the tjeugkal, 4 yards. Legal coin, weights, and measures, *see* The Netherlands.

EGYPT—10 dimes, 1 piastre, 2½d.; 97½ piastres, £1; 100 piastres, £1 0s. 6d.; the killow, 0·9120 imperial bushel; the almud, 1·151 imperial gallon; the ardeb, 226lbs.; the oke of 400 draums, 2·8326lbs. avoirdupois; the gasab of 4 diraâs, 3 yards; the feddan al risach, 3·208 square yards, or nearly an acre. The metric system is also in use.

ECUADOR—The sucú, 5 francs. The metric system of weights and measures is the legal standard.

FRANCE—The franc of 100 centimes, approximate value, 9½d. or 25·22½ to the £1 sterling; the gramme, 15·43 grains troy; the kilogramme, 2·205lbs. avoirdupois; the quintal métrique, 220½lbs. avoirdupois; the tonneau, 2,205lbs. avoirdupois; the litre, liquid measure, 1·76 imperial pints; the hectolitre (liquid), 22 imperial gallons; the hectolitre (dry), 2·75 imperial bushels; the mètre, 3·28 feet, or 39·37 inches; the kilomètre, 1,094 yards; the mètre cube or stère, 35·31 cubic feet; the hectare, 2·47 acres; the kilo mètre careé, 247 acres, or 2⅔ kilomètre careé to 1 square mile.

GERMANY—The mark of 100 pfennig, 1s.; 20·43 mark, £1; the thaler, 3 marks; the centner, 110½lbs. avoirdupois; the gramme, 15·43 grains troy; the kilogramme of 2 pfund, 2·205lbs. avoirdupois; the centner of 50 kilogramme, 110lbs. avoirdupois; the quintal of 2 centner, 220lbs. avoirdupois; the tonne of 20 centner, 2,205lbs. avoirdupois; the liter, mass, 1·76 imperial pints; the meter, stab, 3·28 feet, or 39·37 inches; the kilometre, 1,094 yards, or nearly 5 furlongs; the hektar, 2·47 acres; the quadrat, or square kilometer, 247 acres, or 2⅔ square kilometer to 1 square mile.

GREECE—The drachma, or 100 lepta, equals 8½d., or 28 to the £1 sterling; the oke, 2·80lbs. avoirdupois; the cantar, 123·20lbs. avoirdupois; the livre, 1·05lbs. avoirdupois; baril (wine), 16·33 imperial gallons; kilo, 0·114 imperial quarter; pike, three-quarters of an English yard; stremma, one-third of an English acre.

GUATEMALA—The dollar or piaster, 100 centavas, 4s. Weights, &c., same as Costa Rosta.

HAITI—Piastre or dollar, 3s. 4d. French weights and measures are in use.

HAWAII—Gold coins (United States) legal tender for over 10 dollars; under 10 dollars, Hawaiian and United States silver coins.

HONDURAS—The dollar of 100 cents, 3s. 4d.; the arroba (for wine), 3½ imperial gallons; (for oil) 2⅔ imperial gallons; the square vara, 1 yard; the fanega, 1½ imperial bushels.

HONG KONG—The Mexican dollar, 100 cents, say 3s. 2d.; the Chinese tael, 10 mace, 100 candareens, say 4s. 5d.; the tael, 1½ ounce avoirdupois; the picul, 133lbs. avoirdupois; the catty, 1¼lbs. avoirdupois; the chek, 14⅝ inches; the cheung, 12⅞ feet.

INDIA—The pie, ½ farthing; the 3 pie, 1 pice, 1½ farthing; 4 pice or 12 pie, 1 anna, 1½d.; 16 annas, 1 rupee, 2s.; 15 rupees, 1 gold mohur, £1 10s.; 100,000 rupees, 1 lac; 10,000,000 rupees, 1 crore. The rupee fluctuates in value from 1s. 7d. to 2s. 2d. The maund of Bengal, of 40 seers, 82lbs. avoirdupois; of Bombay, 28lbs.; of Madras, 25lbs.; the candy of 20 maunds, 24·3 bushels; the tola, 180 grains; the guz of Bengal, 36 inches.

ITALY—The lira of 100 centesimi, 25·22½ to the £1 sterling; the grammo, 15·434 grains troy; the chilogramma, 2·20lbs. avoirdupois; the quintale metrico, 220lbs. avoirdupois; the tonnellata, 2,200lbs. avoirdupois; the litro (liquid measure), 0·22 imperial gallons; the ettolitro (liquid), 22 imperial gallons; the ettolitro (dry), 2·75 imperial bushels; the metro, 3·28 feet; the chilometro, 1,093 yards; the metro cubo, or stero, 35·31 cubic feet; the ettaro, 2·47 acres; the square chilometro, 0·386 square mile.

JAPAN—The yen or dollar, say 3s. 4d.; the kwau, 160 momme, $8\frac{1}{4}$ lbs. avoirdupois; the shaku, 1 foot; the ken, 6 shaku, 6 feet; the chô, 60 ken, $\frac{1}{15}$ mile; the ri, 36 chô, 2.44 miles; the chô (land measure), $2\frac{1}{2}$ acres.

LIBERIA—British money is chiefly used, as also weights and measures. Ardeb, 7.7473 imperial pints; kuba, 1.7887 imperial pints.

MADAGASCAR—Silver 5-franc piece; Italian 5-lire piece.

MAURITIUS—Same as India.

MEXICO—Silver peso, 100 centavos, 3s. $1\frac{1}{2}$ d.; libra, 1.014 lbs. avoirdupois; arroba, 25.357 lbs. avoirdupois; vara, 2 feet $8\frac{9}{10}$ inches; legua comun, 5,666 $\frac{2}{3}$ varas.

MOROCCO—The blankeel, 6 flocs, $\frac{1}{10}$ d.; the ounce, 4 blankeels, $\frac{3}{10}$ d.; the mitkal, 10 ounces, 3s. $\frac{1}{10}$ d.; the kintar, 100 rotals, 168 lbs. avoirdupois; the dhra, 8 tomins, 22 inches; the kula, 47 lbs., $5\frac{2}{10}$ imperial gallons.

NATAL—British moneys, weights, and measures.

NICARAGUA—Same as Honduras.

ORANGE FREE STATE—British.

PARAGUAY—The peso or dollar, 100 centavos, 3s.; the quintal, 101.40 lbs. avoirdupois; the arroba, 25.35 lbs. avoirdupois; the fanega, $1\frac{1}{2}$ imperial bushel; the sino (land measure), 69 $\frac{1}{2}$ English square yards; the legua cuadrada, $12\frac{1}{2}$ square miles.

PERSIA—The kran, 1,000 dinars or 20 shahis, $7\frac{1}{2}$ d.; the toman, 10 kerans, 7s. $2\frac{1}{2}$ d.; the batman, 40 sihrrs or 640 miscals, $13\frac{1}{2}$ lbs. avoirdupois; the collothun, $3\frac{1}{2}$ cepichas or $6\frac{1}{4}$ chenicas, 1.809 imperial gallon; the artata, 8 collothun, 1.809 imperial bushel; the zer, 16 gerch, 38 inches; the fersakh or parasang, $4\frac{1}{2}$ miles. Russian weights and measures are largely used.

PERU—The sole, 100 centesimos, 3s. 4d.; the medio sole, 50 centesimos; the peseta, 20 centesimos; the real, 10 centesimos; the medio real, 5 centesimos. The French metric system of weights and measures in law, but old weights are still used, same as Bolivia.

PORTUGAL—The mil reis, or 1,000 reis, average rate of exchange, 4s. 5d.; the libra, 1.012 lbs. avoirdupois; the almude of Lisbon, 3.7 imperial gallons; the almude of Oporto, 5.6 imperial gallons; the alquiere, 0.36 imperial bushel; the moio, 2.78 imperial quarters.

ROUMANIA—The French decimal system of money, weights, and measures was introduced in 1876. The unit of the monetary system is the lei, equal to 1 franc.

RUSSIA—The silver rouble of 100 copecks, 3s. 2.054 d. (3 francs 99.14 centimes); the berkowitz, 360 lbs. avoirdupois; the pood, 36 lbs. avoirdupois; the chetvert, 5.77 imperial bushels; the oxhuft, 58 $\frac{1}{2}$ wine gallons; the anker, $3\frac{3}{4}$ wine gallons; the vedro, $2\frac{3}{4}$ imperial gallons; the arshin, 28 inches; the dessiatine, 2.69972 English acres; the shiplast, 2 tons; the verst, 3,500 feet, or $\frac{2}{3}$ rds of a mile; the sajene, 7 feet; the square verst, 0.43941 square mile; 1 lb., $\frac{1}{16}$ lb. English; 1 pood, 36 lbs. English; 63 poods, 1 ton; 1 tchetvert, $\frac{1}{16}$ th imperial quarter; 100 tchetverts, 70 quarters; the marc of Finland, 1 franc.

SAN DOMINGO—Same as Spain.

SAN SALVADOR—The peso or piastre of 8 reales, 4s. $3\frac{1}{2}$ d.; the dollar of 100 centavas, 4s.; the libra, 1.014 lbs. avoirdupois; the quintal, 101.40 lbs. avoirdupois; the arroba, 25.35 lbs. avoirdupois; the fanega, $1\frac{1}{2}$ imperial bushel.

SERVIA—The tax piastre, $4\frac{1}{2}$ d., or 50 to the £1 sterling; the Servian dinar, 1 franc. The French decimal system is in force.

SIAM—1 chang, $2\frac{3}{4}$ lbs. avoirdupois; 50 chang, $133\frac{1}{2}$ lbs. avoirdupois; 1 niu, 0.9875 inch; 1 keup, 0.9875 inch; 1 sok, 0.1975 inch; 1 wa, 79 inches; 1 sen, 131 feet 8 inches; 1 yot, 9 miles 1,715 yards 1 foot 8 inches; the tical or bat, 64 atts, say 2s. 1d.; 3 dollars, 5 ticals.

SOUTH AFRICAN REPUBLIC—British.

SPAIN—The real, 100 centimes, equal to the £1 sterling; the peseta, 4 reales, 25.225 to the £1 sterling; the escudo, 10 reales, 10 to the £1 sterling; the kilogramme, litre, kilomètre, and mètre cube are the same in English equivalents as for France;

the resma equals the English ream; the arroba, 26lbs.; the arroba for wine, $3\frac{1}{2}$ imperial gallons; the arroba for oil, $2\frac{3}{4}$ imperial gallons; the quintal, 101·4lbs. avoirdupois; the libra, 1·014lbs., avoirdupois; the square vara, 1·09 vara, 1 yard; the fanega, $1\frac{1}{2}$ imperial bushel.

STRAITS SETTLEMENTS—Spanish American and other dollars are legal tenders. The 16 tahlil, 1 kati, $1\frac{1}{2}$ lb. avoirdupois; 100 kati, 1 picul, 133 $\frac{1}{2}$ lbs. avoirdupois; the 40 kati, 1 koyan, 5,333 $\frac{1}{2}$ lbs. avoirdupois; the gantang, 1 gallon; the chupak, 1 quart.

SWEDEN AND NORWAY—The kilogram, 2,264lbs. avoirdupois; the meter, 3·28 feet; the hektoliter (liquid), 22 imperial gallons; the hektoliter (dry), 2·75 imperial bushels; the kilometer, 1,094 yards; the krona, 100 öre, or about 18 to the £1 sterling; the skilpund or pound, commercial weight 0·937lb. avoirdupois; the kanna, 4·6 imperial pints; the fot, 11·7 English cubic inches; the mil, 6·64 English miles. The metric system of weights and measures has been introduced since 1879.

SWITZERLAND—The franc of 10 batzen, or 100 rappen or centimes, 25 to the £1 sterling; average rate of exchange 25·22 $\frac{1}{2}$ francs, £1; the centner of 50 kilogrammes and 100 pfund, 110lbs. avoirdupois; the arpent (land), 8·9ths of an acre.

THE NETHERLANDS—The guilder, or florin, of 100 cents, 1s. 8d., or 12 to the £1 sterling; the kilogram (pond), 2·205lbs. avoirdupois, 2·21lbs. English; the meter (cl), 3·281 imperial feet; the kilometer (mijl), 1,093 yards, or nearly 5 furlongs; the are (vierkante roede), 119·6 square yards, or 0·246 square acre; the hektare (bunder), 2·47 acres; the stere (wisse), 35·31 cubic feet; the litre (kan), 1·76 imperial pint; the hektoliter (vat), 22 imperial gallons, or 2·75 bushels.

TUNIS—The piastre of 16 karubs, 6d.; the cantar of 100 rottolos, 109·15lbs.; the kaffis of 16 whibas, 16 bushels; the pic, 0·7359 yard (cloth), 0·51729 yards (linen), 0·68975 yards (silk).

TURKEY—The lira, or gold medjidié, 18s., 0·64d.; piastre, 100 to the lira, 2·16d.; piastre, 100 beeklik, 105 to the lira, 2·06d.; piastre, the copper, 110 to the lira, 1·97d.; the oke of 400 drams, 2·8326lbs. avoirdupois; the almud, 1·151 imperial gallon; the kileh, 0·9120 imperial bushel; 44 okes, 1 cantar or kintal, 125lbs. avoirdupois; 39·44 okes, 1 cwt.; 180 okes, 1 tcheké, 511·380lbs.; 1 kileh, 20 okes, 0·36 imperial quarter; 816 kilehs, 100 imperial quarters; the andazé (cloth measure), 27 inches; the archin (land measure), 30 inches; the donnum (land measure), 40 square paces.

UNITED STATES—The dollar of 100 cents, approximate value, 4s.; par value, 49·32d.; or £1 equal to 4·866 dollars. British weights and measures are generally used, but the old Winchester gallon and bushel are used instead of the new and imperial standard, viz.:—The wine gallon, 0·83333 gallon; the ale gallon, 1·01695 gallon; the bushel, 0·9692 imperial bushel; and the cental, 100lbs.

CURRENT VALUE OF THE AMERICAN DOLLAR.

(Exchange in America on London.)

VALUE OF GOLD.		VALUE OF DOLLAR.		VALUE OF GOLD.		VALUE OF DOLLAR.	
		s.	d.			s.	d.
108	per cent.	About	4 2	159	per cent.	About	2 10
110	"	"	4 1	164	"	"	2 9
112	"	"	4 0	169	"	"	2 8
115	"	"	3 11	174	"	"	2 7
117	"	"	3 10	180	"	"	2 6
120	"	"	3 9	186	"	"	2 5
122	"	"	3 8	189	"	"	2 4 $\frac{1}{2}$
125	"	"	3 7	193	"	"	2 4
128	"	"	3 6	196	"	"	2 3 $\frac{1}{2}$
131	"	"	3 5	200	"	"	2 3
135	"	"	3 4	208	"	"	2 2
139	"	"	3 3	216	"	"	2 1
142	"	"	3 2	225	"	"	2 0
146	"	"	3 1	234	"	"	1 11
150	"	"	3 0	245	"	"	1 10
155	"	"	2 11	250	"	"	1 9 $\frac{1}{2}$

URUGUAY—The peso or dollar, 100 centenas, value 4s. 3d.; 4·70 dollars, £1; the quintal, 101·40lbs. avoirdupois; the arroba, 25·35lbs. avoirdupois; the fanega, 30 gallons; the square league, 10 $\frac{1}{2}$ square miles. The metric system is also official.

VENEZUELA—The venezolano of 100 centavas, 3s. 4d.; the bolivar, 1 franc; the libra, 1·014lbs. avoirdupois; the quintal, 101·40lbs. avoirdupois; the arroba, 25·35lbs. avoirdupois. The French metric system of weights and measures is legal.

ZANZIBAR—Dollar (4s. 2d.) unit of coins. American gold and silver coins. Indian rupee also current.



Tables of Weight.

TROY WEIGHT.

Grains (gr.).	Pennyweights (dwts.).	Ounces (oz.).	Pound (lb.).
24	= 1		
480	= 20	= 1	
5760	= 240	= 12	= 1

By this weight, gold, silver, jewels, and precious stones are weighed. It is also used in experiments in natural philosophy, and in ascertaining the strength of spirituous liquors.

Gold vessels, plate, or any manufacture of gold may be wrought of any of the standards of 18, 15, 12, or 9 carats fine gold in every pound troy. Thus, when any article of gold plate or jewellery is spoken of as being 18 carats fine, we understand that of the gold used in its manufacture 18 parts are pure gold, and 6 parts copper; all alloyed gold being considered as divided into 24 equal parts. The relative value of the carat of gold is 10 dwts.

Diamonds are weighed by carats of 4 grains, but 4 diamond grains are only equal to 3·2 grains troy. 1 oz. is equal to 150 diamond carats.



AVOIRDUPOIS WEIGHT.

Drams (dr.).	Ounces (oz.).	Pound (lb.).	Stones (st.).	Quarters (qr.).	Hundredweights (cwt.).	Ton.
16	= 1					
256	= 16	= 1				
3584	= 224	= 14	= 1			
7168	= 448	= 28	= 2	= 1		
28672	= 1792	= 112	= 8	= 4	= 1	
573440	= 35840	= 2240	= 160	= 80	= 20	= 1

One dram is equal to 27 $\frac{1}{2}$ grains troy; 1 ounce or 16 drams to 437 $\frac{1}{2}$ grains troy, and 1 pound or 16 ounces to 7,000 grains troy.

This weight is used in almost all commercial transactions, and in all the common dealings of life.



APOTHECARIES' WEIGHT.

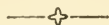
Grains (gr.).	Scruples (sc. ℥).	Drachms (dr. ℥).	Ounces (oz. ℥).	Pound (lb.).
20	= 1			
60	= 3	= 1		
480	= 24	= 8	= 1	
5760	= 288	= 96	= 12	= 1

The grain in this measure is identical in weight with the grain troy; and the pound and ounce are equal to those of troy weight, only differently divided and subdivided. Apothecaries compound their medicines by this weight, which is only established by custom, and not by Act of Parliament. They buy and sell drugs by avoirdupois weight.

APOTHECARIES' FLUID MEASURE.

Cubic inches.	Minims (℥).	Drachms (ʒ).	Ounces (ʒ).	Pint (℥).
0.27 =	60 =	1 =		
2.16 =	480 =	8 =	1 =	
53.20 =	9600 =	160 =	20 =	1 =

One fluid minim is equal to 0.0045 cubic inches.



WOOL WEIGHT.

Pounds Avoir. (lb).	Cloves.	Stones.	Tods.	Weyes.	Sacks.	Last.
7 =	1 =					
14 =	2 =	1 =				
28 =	4 =	2 =				
182 =	26 =	13 =	6½ =	1 =		
364 =	52 =	26 =	13 =	2 =	1 =	
4368 =	624 =	312 =	156 =	24 =	12 =	1 =

Although 28lbs. of wool, legally speaking, is a tod, wool staplers and manufacturers in their transactions are accustomed to reckon 30 lbs. to the tod, and 8 tods or 240 lbs. to the pack.

Of cotton, a bale from Virginia, Carolina, Georgia, or the West Indies, weighs from 300 to 310 lbs.; from New Orleans and Alabama, from 400 to 500 lbs.; from the East Indies, from 320 to 360 lbs.; from Brazil, from 160 to 200 lbs.; from Egypt, from 180 to 280 lbs.

Silk is generally weighed in pounds, the pound being what is generally called the "great pound" of 24 ounces, or 1½ lbs. avoirdupois.



HAY AND STRAW WEIGHT.

36 lbs. avoir. of Straw .. =	1 Truss.	60 lbs. Avoir. of New Hay =	1 Truss.
56 lbs. " of Old Hay =	1 Truss.	36 Trusses =	1 Load.



Tables of Measure.

LINEAL OR LONG MEASURE.

Inches.	Feet.	Yards.	Poles.	Furlongs.	Miles.	League.
12 =	1 =					
36 =	3 =	1 =				
198 =	16½ =	5½ =	1 =			
7920 =	660 =	220 =	40 =	1 =		
63360 =	5280 =	1760 =	320 =	8 =	1 =	
190080 =	15840 =	5280 =	960 =	24 =	3 =	1 =

By this measure are computed the lineal dimensions of all magnitudes, with the exception mentioned below.

The length of a mile is not the same in every country. The Scotch and Irish miles were formerly about 1¾ English, but are now the same as English. A Spanish and Polish mile is about 3½ English. A Swedish, Danish, and Hungarian mile is from 5 to 6 English miles. A Russian mile or verst is about ¾ of an English mile; and the French toise is about 6 feet.

LINEAL OR LONG MEASURE—continued.

The Dutch mile =	8101 yards.	The Arabian mile =	2148 yards.
The Roman mile.. .. =	1628 yards.	The Persian parasang.. =	6086 yards.
1 Line =	$\frac{1}{2}$ Inch.	1 Pace (geometrical) =	5 Feet.
1 Barleycorn =	$\frac{1}{3}$ Inch.	1 Fathom =	6 Feet.
1 Palm =	3 Inches.	1 Rod, Pole, or Perch =	$5\frac{1}{2}$ Yards.
1 Hand =	4 Inches.	1 Chain =	4 Poles or 22 yds.
1 Link =	$7\frac{2}{3}$ Inches.	1 League =	3 Miles.
1 Span =	9 Inches.	1 Degree (or °) .. =	60 Geographical miles, or $69\frac{1}{2}$ English miles.
1 Cubit =	18 Inches.		
1 Pace =	$2\frac{1}{2}$ Feet.		

360 Degrees = the circumference of the globe, or any circle.

The Hand is used for measuring the height of horses.

The Pace is a measure taken from the space between the two feet of a man in walking, usually reckoned at $2\frac{1}{2}$ feet, but the Geometrical Pace is 5 feet.

The Fathom is used in sounding to ascertain depths, &c., and for measuring cordage.



CLOTH MEASURE.

Inches.		Nails.		Quarters.		Yard.	
$2\frac{1}{4}$	=	1					
9	=	4	=	1			
36	=	16	=	4	=	1	Ell.
45	=	20	=	5	=	$1\frac{1}{4}$	= 1

This measure is used for all kinds of cloth, muslin, ribbon, &c.

The Yard in Cloth Measure is the same as in Long Measure, but differs in its divisions and subdivisions.

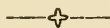


COTTON YARN MEASURE.

Yrds.	Skeins.		Hanks.	
120	=	1		
840	=	7	=	1 Spindle.
15120	=	126	=	18 = 1

LINEN YARN MEASURE.

Yrds.	Cuts.		Hears.	
300	=	1		
600	=	2	=	1 Hasps.
3600	=	12	=	6 = 1 Spindle.
14400	=	48	=	24 = 4 = 1



SQUARE OR LAND MEASURE.

Sq. Inches.		Sq. Feet.		Sq. Yards.		Sq. Poles.		Sq. Rods.		Sq. Acre.
144	=	1								
1296	=	9	=	1						
39204	=	$272\frac{1}{4}$	=	$30\frac{1}{4}$	=	1				
1568160	=	10890	=	1210	=	40	=	1		
6272640	=	43560	=	4840	=	160	=	4	=	1

This measure is used for all kinds of superficial measuring, such as land, paving, flooring, roofing, tiling, slating, plastering, &c., and anything having length and breadth only.

SQUARE OR LAND MEASURE—continued.

Flooring, roofing, thatching, &c., are measured by the square of 100 feet, and bricklayers' work by the pole of $16\frac{1}{2}$ feet, the square of which is $272\frac{1}{4}$ feet, though this is partly a cubic measure, as the brickwork is reckoned to be 14 inches, or $1\frac{1}{2}$ brick thick.

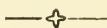
The imperial square yard contains 9 imperial square feet, and the imperial square foot 144 imperial square inches; the circular foot (that is, a circle whose diameter is 1 foot) contains 113·097 square inches; and the square foot contains 183·346 circular inches (that is, circles whose diameters are each 1 inch).

Land is measured by Gunter's Chain, which is as follows:—

Length.—7·92 inches make 1 link; 12 inches, or 1·515 links, make 1 foot; 36 inches, or 4·545 links, make 1 yard; 198 inches, or 25 links, make 1 pole or perch; 792 inches, or 100 links, or 66 feet, or 22 yards, or 4 poles, make 1 chain; 7920 inches, or 1000 links, or 10 chains, make 1 furlong; 63360 inches, or 8000 links, or 80 chains, make 1 mile.

Square.—62·726 square inches make 1 square link; 2·295 square links make 1 square foot; 22·661 square links, make 1 square yard; 625 square links, make 1 square pole; 10000 square links, make 1 square chain; 25000 square links, or 2·5 square chains, make 1 square rood; 100000 square links, or 10 square chains, make 1 square acre.

It should be remembered that 640 square acres make 1 square mile. This is useful in converting superficial measurement by square acres into square miles, and *vice versâ*.



SOLID OR CUBIC MEASURE.

A cube is a solid body, and contains length, breadth, and thickness, having six equal sides. A cube number is produced by multiplying a number twice into itself; thus, 64 is a cube number, and is produced by multiplying the number twice into itself, as $4 \times 4 \times 4 = 64$.

Cubic Inches.		Cubic Feet.		Cubic Yard.
1728	=	1		
46656	=	27	=	1
40 Cubic Feet of Rough or Hewn Timber	 }	50 Cubic Feet of	=	1 Ton or Load.
42 Cubic Feet of Timber	 }		=	1 Shipping Ton.
108 Cubic Feet of Timber	 }		=	1 Stack of Wood.
128 Cubic Feet of Timber	 }		=	1 Cord of Wood.

The English foot is to the French foot as 1 to 1·065977.

The English square foot is to the French square foot as 1 to 1·136307.

The English cubic foot is to the French cubic foot as 1 to 1·211277.

The imperial cubic (or solid) yard contains 27 imperial cubic feet, and the imperial cubic foot contains 1728 imperial cubic inches. The cylindric foot (that is, a cylinder 1 foot long and 1 foot in diameter) contains 1357·17 cubic inches. The spherical foot (that is, a sphere 1 foot in diameter) contains 904·78 cubic inches; and a conical foot (that is, a cone 1 foot in height and 1 foot in diameter at the base) contains 452·39 cubic inches. The cubic foot contains very nearly 2200 cylindrical inches (that is, cylinders 1 inch long and 1 inch in diameter); it contains very nearly 3300 spherical inches, (that is, spheres 1 inch in diameter), and it contains very nearly 6600 conical inches (that is, cones 1 inch in height and 1 inch in diameter at the base).

Tables of Capacity.

LIQUID MEASURE.

Gills.		Pints.		Quarts.		Gallon.
4	=	1				
8	=	2	=	1		
32	=	8	=	4	=	1

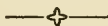
IMPERIAL MEASURE. OLD MEASURE, FOR WINE, SPIRITS, &C.

Gal.	Qt.	Pt.	Gills.	Gallons.				
8	1	0	2·58	=	10	..	..	make 1 Anker.
14	3	1	3·87	=	18	..	..	" 1 Rundlet.
34	3	1	3·70	=	42	..	..	" 1 Tierce.
52	1	1	3·55	=	63	..	..	" 1 Hogshead.
69	3	1	3·40	=	84	or 2	Tierces	" 1 Puncheon.
104	3	1	3·11	=	126	or 2	Hhds.	" 1 Pipe or Butt.
209	3	1	2·22	=	252	or 2	Pipes	" 1 Tun.

IMPERIAL MEASURE. OLD MEASURE, FOR ALE AND BEER.

9	0	1	0·91	=	9	..	..	make 1 Firkin.
18	1	0	1·83	=	18	..	..	" 1 Kilderkin.
36	2	0	3·64	=	36	..	..	" 1 Barrel.
54	3	1	1·45	=	54	..	..	" 1 Hogshead.
109	3	0	2·90	=	108	or 2	Hhds.	" 1 Butt.
219	2	1	1·80	=	216	or 2	Butts	" 1 Tun.

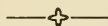
The imperial gallon, the standard measure of capacity, both for liquids and for dry goods, contains 277·274 cubic inches; the gill, quartern, or noggin, contains about 8·66 cubic inches, and is equal to 5 ounces avoirdupois of distilled water.



DRY OR CORN MEASURE.

Gallons.		Pecks.		Bushels.		Quarters.
2	=	1				
8	=	4	=	1		
64	=	32	=	8	=	1

A pottle is 2 quarts; a strike is 2 bushels; and a comb 4 bushels; a sack is 3 bushels, and 12 sacks, or 36 bushels, make a chaldron; 5 quarters, or 40 bushels, is a weigh; and 2 weighs make 1 last.



TIME TABLE.

Seconds.		Minutes.		Hours.		Days.		Week.
60	=	1						
3600	=	60	=	1				
86400	=	1440	=	24	=	1		
604800	=	10080	=	168	=	7	=	1

Note that 28 Days make 1 Lunar Month. 28, 29, 30, or 31 Days, 1 Calendar Month. 12 Calendar Months, 1 Year. 365 Days, 1 Common Year. 366 Days, 1 Leap Year. A Lunar day is 24 hours 48 minutes. The Sidereal is 3' 56" less than the Solar Day.

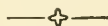
SIZES OF DRAWING PAPER.

		Ft.	In.	Ft.	In.			Ft.	In.	Ft.	In.
Wove Antique ..	..	4	4	by 0	27	Imperial	.. ..	0	31	by 0	21
Double Elephant	..	0	40	"	0	Super Royal	.. ..	0	27	"	0
Atlas ..	..	0	33	"	0	Royal ..	.. ..	0	24	"	0
Columbier	..	0	31	"	0	Medium	.. ..	0	22	"	0
Elephant	..	0	27	"	0	Demy ..	.. ..	0	20	"	0



Metric System of Weights and Measures.

This system of measuring by decimal progression is borrowed from the French; its use in the United Kingdom was rendered permissive by an Act passed July 29th, 1864. The French system is based on the metre as a unit of length, the metre being a line equal in length to the ten-millionth part of the fourth of a great circle of 360° passing round the earth through the poles. A cube measuring the tenth part of a metre every way was adopted as the unit of measures of capacity, and called a litre. The weight of distilled water contained in a litre was called a kilogramme, and the thousandth part of this, called a gramme, was fixed on as the unit of weight. The successive multiples by 10 of these units are distinguished by the prefixes deca (10), hecto (100, or 10×10), kilo (1000, $10 \times 10 \times 10$), and myria (10000, or $10 \times 10 \times 10 \times 10$), taken from Greek words meaning ten, hundred, thousand, and ten thousand, while their successive subdivisions by 10 are noted by the prefixes deci ($\frac{1}{10}$), centi ($\frac{1}{100}$), and milli ($\frac{1}{1000}$), and taken from Latin words meaning ten, hundred, and thousand.



MEASURES OF LENGTH.

Metric Terms.				Metres.					Yds.	Ft.	In.
Millimètre	..	=	..	$\frac{1}{1000}$	..	..	=	..	0	0	0·0394
Centimètre	..	=	..	$\frac{1}{100}$	..	..	=	..	0	0	0·3937
Decimètre	..	=	..	$\frac{1}{10}$	..	..	=	..	0	0	3·9370
Metre ..	..	=	..	1	..	..	=	..	1	0	3·3708
Decamètre	..	=	..	10	..	..	=	..	10	2	9·7079
Hectomètre	..	=	..	100	..	..	=	..	109	1	1·079
Kilomètre	..	=	..	1000	..	..	=	..	1093	1	10·79
Myriamètre	..	=	..	10000	..	..	=	..	10936	0	11·9



MEASURES OF SURFACE, OR SQUARE MEASURE.

Metric Terms.				Acres.					Acres.	Sq. Yds.
Centiare ..	..	=	$\frac{1}{100}$	..	..	=	1	..	=	0
Are ..	..	=	1	..	..	=	100	..	=	0
Hectare ..	..	=	100	..	..	=	10000	..	=	2

MEASURES OF CAPACITY.

Metric Terms.	Litres.		Cubic Metres.		Gals.	Qts.	Pints.
Millilitre	= 1000	..	= 1000000	..	= 0	0	0.00176077
Centilitre	= 100	..	= 100000	..	= 0	0	0.0176077
Decilitre	= 10	..	= 10000	..	= 0	0	0.176077
Litre	= 1	..	= 1000	..	= 0	0	1.76077
Decalitre	= 10	..	= 100	..	= 2	0	1.6077
Hectolitre	= 100	..	= 10	..	= 22	0	0.077
Kilolitre	= 1000	..	= 1	..	= 220	0	0.77
Myrialitre	= 10000	..	= 10	..	= 2200	3	1.7



MEASURES OF WEIGHT.

Metric Terms.	Grammes.		(Avoir.)	Lb.	Oz.	Drams.
Milligramme	.. = 1000	.. ..	= .. ..	0	0	0.00056438
Centigramme	.. = 100	.. ..	= .. ..	0	0	0.0056438
Decigramme	.. = 10	.. ..	= .. ..	0	0	0.056438
Gramme	.. = 1	.. ..	= .. ..	0	0	0.56438
Decagramme	.. = 10	.. ..	= .. ..	0	0	5.6438
Hectogramme	.. = 100	.. ..	= .. ..	0	3	8.438
Kilogramme	.. = 1000	.. ..	= .. ..	2	3	4.38
Myriagramme	.. = 10000	.. ..	= .. ..	22	0	11.8



Commercial Weights and Measures.

Almonds, seron of	1½ to 2 cwt.	Brandy, hogshead of ..	45 to 60 gals.
basket of	1¼ to 1½ cwt.	quarter cask of ..	20 to 25 gals.
Jordan, box of ..	25lbs.	Bricks, load of	500 bricks.
Anchovies, barrel of ..	30lbs.	Bricks.—A solid yard of well-wrought	
Angle, right (angular		clay will make 460 bricks. Thirty-	
measures)	90 degrees.	two common bricks will cover a square	
Annatto, a case of .. nearly	3¾ cwt.	yard. A common brick must not be	
Arschine, Petersburg ..	28.95 inches.	more than 9 inches long, 4½ inches	
Arsenic, cask of .. about	4 cwt.	wide, 2½ inches thick.	
Ashes, American, cask of ..	3½ to 5 cwt.	Bristles, cask of	10 cwt.
St. Petersburg,		Bugundy pitch, stand of	1½ cwt.
cask of	10 cwt.	Butter, firkin of	56lbs.
Barley, bushel of	50lbs.	Irish, firkin of,	
Beans, bushel of	63lbs.	about	56lbs.
Beef, Irish, tierce of, 33		tub of	84lbs.
pieces, or	304lbs.	barrel of	2 cwt.
barrel of, 25 pieces		Dutch, cask of ..	1 cwt.
of 8lbs.	200lbs.	Camphor, box of .. about	1 cwt.
firkin of, 25 pieces		Canary seed, bushel of ..	53lbs.
of 4lbs.	100lbs.	Candles, a barrel of ..	120lbs.
Beer, barrel of	36 gals.	Canna, Carrara, for wood	25.59 inches.
hogshead of	54 gals.	Naples = 8 palmi	83.05 inches.
Blacklead, cask of .. about	11½ cwt.	Palermo = 8 palmi	76.47 inches.
Brandy, puncheon of ..	100 to 110 gals.	Canvas, boll of	28 ells.

COMMERCIAL WEIGHTS AND MEASURES—continued.

Cape, hogshead of	92 gals.	Munich	32·79 inches.
Cassia, chest of	60lbs.	Neufchatel	43·74 inches.
Cheese, weight of	256lbs.	Nuremberg	25·84 inches.
Cider, pipe of	100 to 118 gals.	Ostend	27·53 inches.
Cinnamon, bale of	92½lbs.	Ragusa	20·20 inches.
Claret, hogshead of	46 gals.	Riga	21·58 inches.
Clove, or half stone	8lbs.	Rostock	22·64 inches.
Clover, cask of	7 to 9 cwt.	Stockholm, Swedish	23·37 inches.
sack of	2 to 3½ cwt.	Stuttgart, Wurtem-	
Cloves, a mat of .. about	80lbs.	burg	24·18 inches.
chest of	200lbs.	Vienna	30·66 inches.
Coal, chaldron of	53 cwt.	of Upper Aus-	
keel of	8 chaldrons.	tria	31·48 inches.
Cochineal, seron of	140lbs.	Warsaw	23·01 inches.
a bag of .. about	200lbs.	Weimar	22·20 inches.
70,000 insects ..	1lb.	Zurich	23·62 inches.
Cocoa, bag of .. about	1 cwt.	Fathom, English, used in	
cask of	1¼ cwt.	sounding depth of sea or	
Codfish, quintal of	112lbs.	mines	72·00 inches.
last of	12 barrels.	Fathom, Boulogne	25·40 inches.
Coffee, tierce of	5 to 7 cwt.	Carrara	24·39 inches.
barrel of	1 to 1½ cwt.	Cremona (accord-	
bag of	1¼ to 1½ cwt.	ing to the	
Mocha, bale of ..	2 to 2½ cwt.	tavole di rag-	
robin of ..	1 to 1½ cwt.	guaglio) ..	23·42 inches.
Copperas, hhd. of	16 to 20 cwt.	Ferrara, silk ..	24·97 inches.
Corn, bushel of	8 gals.	for cotton	
quarter of	8 bushels.	and linen	26·49 inches.
last of, 10 quarters	80 bushels.	Florence	23·39 inches.
Cotton, bale of	200 to 500 lbs.	Lucca	23·42 inches.
Currants, butt of	15 to 20 cwt.	Mantua	25·34 inches.
caroteel of	5 to 9 cwt.	Milan	23·42 inches.
Diamonds are weighed by	carats, 150 of	Modena	25·51 inches.
which make 1oz. Troy.		Padua, of cloth	26·81 inches.
Dozen	12 articles.	for silk ..	25·09 inches.
Ell, Amsterdam	39·37 inches.	Parma, for wool,	
Anvers, silk	27·33 inches.	cotton, and	
woollen	26·94 inches.	linen	25·34 inches.
Berlin, old measure ..	26·28 inches.	for silk ..	23·40 inches.
new measure ..	26·25 inches.	Pavia	23·42 inches.
Berne	21·35 inches.	Rome, merch.,	
Bremen	22·77 inches.	4 pa.	33·39 inches.
Brunswick	22·46 inches.	weavers',	
Cassel	22·41 inches.	3 pa.	25·04 inches.
Cologne	22·64 inches.	Venice, for wool	26·90 inches.
Constantinople—		for silk ..	25·14 inches.
Large measure ..	26·34 inches.	Verona, large ..	25·55 inches.
Small measure ..	25·50 inches.	small	25·29 inches.
Copenhagen	24·71 inches.	Vicenza, for cloth	27·17 inches.
Cracow	24·29 inches.	for silk ..	25·04 inches.
Dresden	22·30 inches.	Feathers, bale of .. about	1 cwt.
Frankfort-on-Maine	21·54 inches.	last of	17 cwt.
Geneva	45·00 inches.	Figs, barrel of	96 to 360lbs.
Hamburg	22·55 inches.	drum of	24lbs.
Brabant	27·21 inches.	Faro, frail of ..	32lbs.
Hanover	22·99 inches.	Malaga, frail of ..	56lbs.
Haarlem, common ..	26·90 inches.	Fish, stone of	14lbs.
linen	29·23 inches.	quintal of	112lbs.
Leipsic	22·25 inches.	Five score	1 com. hundred.
Leyden	26·89 inches.	Flax, Dutch mat of ..	126lbs.
Lubeck	22·71 inches.	Russian, bale of ..	5 to 6 cwt.
Madrid (vara of 36		Flemish, bale of ..	224lbs.
Spanish inches) ..	33·38 inches.	last of	17 cwt.

COMMERCIAL WEIGHTS AND MEASURES—continued.

Flour, barrel of	196lbs.	Lead, sheet, is from 6lbs. to 10 lbs. to the square foot. A pipe of an inch bore is commonly 13lbs. or 14lbs. to the yard in length.	
gallon of	7lbs.	Liquorice juice, case of	
peck or stone of ..	14lbs.	nearly	1½ cwt.
boll of, 10 pecks or st.	140lbs.	Lisbon, pipe of	117 gals.
sack of, 2 bolls ..	280lbs.	Loaf, quartern	4lbs.
Four Quarters	1 hundred.	Log-line.—That used in the navy is about 450 feet long, having usually eight separate distances, of one knot each, or 48 feet, marked thereon.	
Foot, at Paris	12·816 Eng. in.	Long dozen	13 articles.
at Boulogne	15 Eng. in.	Long gross	156 articles.
Dantzic	11·328 Eng. in.	Mace, case of	about 1½ cwt.
Danish	12·504 Eng. in.	Madder, cask of	15 to 23 cwt.
Swed sh.	11·733 Eng. in.	Madeira, pipe of	92 gals.
Gallon, standard, 10lbs. avoird. of distilled water.		Magnesia, chest of ..	1 cwt.
Gallon, standard (about)	277½ cubic in.	Malaga, pipe of	105 gals.
Galls, sack of	3½ cwt.	Marsalas Bronte, hogs-head of	93 gals.
Geneva, piece of .. about	116 gals.	Meal, last of	12 barrels.
German mile	5,866 Eng. yds.	Meat, stone of	8lbs.
Ginger, Barbados, bag of	1½ cwt.	Molasses, puncheon of ..	10 to 12 cwt.
Jamaica, bag of	1 cwt.	Mustard, cask of	18 to 36lbs.
East India, bag of	1 cwt.	Nails, tacks, &c., 6 score	1 hundred.
Glass, stone of	5lbs.	Nutmegs, cask of	200lbs.
seam of, 24 stone of	5lbs.	Nuts, Barcelona, bag of	126lbs.
Gloves, dicker of	10 dozen.	Messina, bag of	1½ to 1¾ cwt.
Gross	12 doz.	Oats, bushel of	40lbs.
Oranges, lemons, corks, and a few other articles are often sold by the gross.		Octant (angular measure).	48 degrees.
Gum Arabic, E.I. chest of	6 cwt.	Oil, tun, wine measure ..	252 gals.
Turkey, chest of ..	4 cwt.	imperial measure ..	210 gals.
Gunpowder, barrel of ..	100lbs.	imperial gallon of ..	9¼lbs.
a last, 24 barrels or ..	2,400lbs.	fish, tun of	252 gals.
Hand for measur. horses	4 inches.	seed, tun of	236 gals.
Hay, new, load of	19 cwt. 32lbs.	Spermaceti, gallon of	8lbs.
truss of	60lbs.	Olive Oil, chest of 60 flasks of	125 gals.
old, load of	18 cwt.	jar of	25 gals.
truss of	56lbs.	An imperial gallon of whale or seal oil should weigh 9lbs. ; of sperm oil, 8lbs. 10oz.	
Hemp, stone of	32lbs.	Opium, ch. E.I. 2 maunds	149½lbs.
bale of	20 cwt.	Turkey	136lbs.
Herrings, barrel of ..	500 herrings.	Palme, Carrara, for marble	9·81 inches.
white, a last of ..	12lbs.	Genoa	9·81 inches.
barrel of	26⅔ imp. gals.	Paper, printer's ream of .	500 sheets.
cade of	500 fish.	quire of	24 sheets.
cran of	37½ imp. gals.	ream of, 20 quires, or	480 sheets.
mease of	600 fish.	Paper, sheet of, folded—into 2 leaves is termed folio size.	
Hides, dicker of	10 skins.	“ 4 “ “	4to, or quarto.
last of	20 dickers.	“ 8 “ “	8vo, or octavo.
Hock, auln of	30 imp. gals.	“ 12 “ “	12mo, or duodecimo.
Rheins, & Moselle, hhd. of	30 gals.	“ 16 “ “	16mo.
Honey, gallon of	12lbs.	“ 18 “ “	18mo.
Hops, pocket of	1½ to 2 cwt.	“ 24 “ “	24mo.
bag of	2½ cwt.	“ 48 “ “	48mo.
Horseman's weight, stone of	14lbs.	Parchment, roll of ..	60 skins.
Indigo, E.I., about 3½ maunds	260lbs.	Peas, bushel of	64lbs.
Guatemala, seron of	250lbs.		
Iron shot, stone of ..	14lbs.		
Iron, ton of	20 cwt.		
Lac dye, chest of	4 cwt.		
Lead, fodder of	19½ cwt.		

COMMERCIAL WEIGHTS AND MEASURES—continued.

Pepper, black, Company's bag of	316lbs.	Sherry, pipe of	108 gals.
white, bag of		Six score	1 long hundred.
about	1½ cwt.	Smelts, barrel of	3 cwt.
Pimento, bag of .. about	1 cwt.	Soap, chest of	3¼ cwt.
Pitch, a last of	12 bar.	a firkin, 8 gals. ..	64lbs.
Plums, ¼ box of .. about	20lbs.	soft, barrel, 4 firkins	256lbs.
carton of	9lbs.	Soda, cask of	3 to 4 cwt.
Pig, ballast	56lbs.	Spanish league	5,027 Eng. yds.
Pilchards, barrel of ..	41⅔ imp. gals.	Sprats, cade of .. about	1,000 fish.
hhd. of, about		Steel, faggot of	120lbs.
3,000 fish ..	41lbs.	Straw, load of	11 cwt. 64lbs.
Polish mile	4,400 Eng. yds.	truss of	36lbs.
Pork, Irish, tierce of, 80 pieces	320lbs.	Sturgeon, keg of	4 to 5 gals.
barrel of, army, 52 pieces	208lbs.	Sugarcandy—	
mess, 50 pieces	200lbs.	box of about	70lbs.
firkin of, 25 pieces ..	100lbs.	tierce of	7 to 9 cwt.
Port, pipe of	115 gals.	E.I. bag of	1 to 1¼ cwt.
Potashes, a barrel of ..	200lbs.	Mauritius, mat or bag of	1 to 1½ cwt.
a last of	12 bar.	W.I. hhd.	13 to 16 cwt.
Potatoes, cwt. uncleaned	120lbs.	Swedish mile	7,233 Eng. yds.
Prunes, barrel of	1 to 3 cwt.	Tallow, cask of .. about	9 cwt.
puncheon of	10 cwt.	Tapioca, barrel of .. about	1¼ cwt.
Quadrant (angular meas.)	90 degrees.	Tar, barrel of	26¼ cwt.
Quicksilver, bottle of ..	84lbs.	a last of	12 bar.
about	84lbs.	Tea, chest of about	84lbs.
Quintal	100lbs.	Hyson, chest of	60lbs.
Raisins, a drum of, about	24lbs.	Twankay, chest of ..	80lbs.
a barrel of	1 cwt.	Teneriffe, pipe of	100 gals.
box of	56lbs.	Tent, hogshhead of	52 gals.
Malaga, box of ..	22lbs.	Thirty Deals	1 quarter.
a cask of	1 cwt.	Tiles, load of	1000 tiles.
Turkey, a cask of ..	2½ cwt.	Tiles, plain, should be	10½ inches long,
Valencia, a box of ..	26lbs.	6¾ inches wide, and ⅝ inch thick.	
Rape-seed, last of 10 qrs.	80 bushels.	Timber, unhewn, load of	40 cubic feet.
bushel of	48lbs.	Tobacco, hogshhead of ..	12 to 18 cwt.
Raso, Cagliari	21·61 inches.	Ton, in number	42 bushels.
Turin, d.v. into		Tragacanth, case of about	2½ cwt.
14oz.	23·50 inches.	Turpentine, barrel of ..	2 to 2½ cwt.
Rice, E.I. bag of .. about	1½ cwt.	Twelve articles	1 dozen.
American, cask of ..	6 cwt.	Twelve dozen articles ..	1 gross.
Rosin, barrel of .. about	2 cwt.	Twenty articles	1 score.
Rum, puncheon of	90 to 100 ga's.	Vara, Lisbon	43·02 inches.
hogshhead of	45 to 50 gals.	Vellum, roll of, 5 dozen or	60 skins.
Russian mile or verst ..	1100 Eng. yds.	Venet an foot	13·944 inches.
Rye, bushel of	53lbs.	Vermilion, bag of	50lbs.
Sago, chest of	1½ cwt.	Walnuts, bag of	1 cwt.
bag of	1 cwt.	Wey, Suffolk	256lbs.
Salmon, box of	120 to 130lbs.	Sussex	336lbs.
Salt, peck of	14lbs.	Wheat, bushel of	60lbs.
bushel of	36lbs.	Whisky, Scotch, puncheon of	112 to 120 gals.
Salt, rock, bushel of ..	65lbs.	Wine, tun of	252 gals.
Saltpetre, E.I. bag of ..	1 cwt.	pipe or butt of	126 gals.
refined, barrel of	1 cwt.	Wood, cord of	128 cubic feet.
Scottish and Irish mile ..	2,200 Eng. yds.	Being 4 feet broad, 4 feet deep, and 8 feet long.	
Semicircle (angular meas.)	180 degrees.	stack of	108 cubic feet.
Sextant (angular meas.) ..	60 degrees.	Being 3 feet broad, 3 feet deep, and 12 feet long.	
Shellac, chest of	1 to 3 cwt.	Wool, pack of	240lbs.
Sherry, butt of	108 gals.	stone of	14lbs.
		tod of	28lbs.

Persons Removing Goods, &c., previous to Examination.

(CLAUSE 58 OF CUSTOMS ACT.)

IF any goods which shall be hereafter brought within the limits of the said province or imported shall be removed from any ship, wharf, or other place previous to examination thereof by the proper officers of Customs, except by an order of or with an authority in writing from such officer, or officers, and for such purpose as shall be therein expressed, and in due conformity therewith, every person who shall assist, or be in anywise concerned in such removal, or who shall knowingly harbor, keep, or conceal, or knowingly permit or suffer to be harbored, kept, or concealed any such goods, or to whose hands or possession any such goods shall knowingly come, shall forfeit either the treble value thereof or the penalty of One Hundred Pounds, at the election of the Collector or other principal officer of Customs, and the goods so removed shall be forfeited.

NOTE.—The unshipping, carrying, and landing of all goods, and bringing them to the proper place for examination, and weighing and putting them into the scales, opening, unpacking, repacking, bulking, sorting, lotting, marking, numbering and measuring, where such operations respectively are necessary or permitted, and removing to and placing goods in a proper place of deposit until duly delivered, are to be performed by or at the expense of the importer or consignee or proprietor.



Forms.

THE following forms are to be strictly adhered to, and agents are specially cautioned that should such not be the case, their reports, entries, or other documents, will be refused. They will please note also that no alteration of any kind will be allowed in the entry which forms the Landing Waiter's Warrant.

REPORT.

SHIP'S NAME.	OWNER'S NAME.	TONNAGE.	BRITISH OR FOREIGN. IF BRITISH, STATE THE PORT OF REGISTRY; IF FOREIGN, STATE THE COUNTRY.	NUMBER OF CREW.		NAME OF MASTER, AND WHETHER A BRITISH OR FOREIGN SUBJECT.	PORT OR PLACE FROM WHENCE ARRIVED.
				BRITISH SEAMEN.	FOREIGN SEAMEN.		
[Here state particulars according to the above headings.]							
				TOTAL			

CARGO.

1	2	3	4	5	6	7
NAME OR NAMES OF PLACES WHERE LADEN IN ORDER OF TIME.	MARKS.	NUMBERS.	PACKAGES AND DESCRIPTION OF GOODS, PARTICULARS OF GOODS, STOWED, LOOSE, AND GENERAL DENOMINATION OF CONTENTS OF EACH PACKAGE OF SPIRITS, TO- BACCO, CIGARS, OR SNUFF INTEN- DED TO BE IMPORTED AT THIS PORT.	NAME OF CONSIGNEE.	PARTICULARS OF PACKAGES AND GOODS (IF ANY) FOR ANY OTHER PORT IN THE COLONY.	GOODS (IF ANY) TO BE TRANSHIPPED OR TO RE- MAIN ON BOARD FOR EX- PORTATION.
[Here state the particulars according to the above heading, or if in ballast state in "ballast only."]						



STORES.

Surplus stores remaining on board, viz:— {

Pilots' names

At what station ship lying

Agent's name and address

I declare that the entry above written is a just report of my ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge, and that I have not broken bulk or delivered goods out of my said ship since her departure from [London], the last foreign place of loading (except at) [stating where, if any-where.]

(Signed), Master.

Signed and declared this day of in the presence of

(Countersigned), Collector.

Entry [Here state whether for duty paid or free.] No...
 Port of [name of port of importation.]
 Whether "prime" or "post," and if post, date of prime entry
 Importer's name.....

WHARF, DOCK, OR STATION.	SHIP'S NAME.	WHETHER BRITISH OR FOREIGN SHIP.	MASTER'S NAME.	PORT OR PLACE FROM WHENCE IMPORTED.
[Here state the particulars according to the above headings.]				

MARKS.	NOS.	NUMBER OF PACKAGES.	DESCRIPTION AND QUANTITY OF GOODS.	COCKET.	VALUE.	DUTY.
[Here state the particulars according to the above headings.]						

£ s. d.

Total amount of duty payable on this }
 entry }

Dated this.....day of....., 18 .

(Signed), Importer [or Agent.]

I [name of importer or agent], of [place of abode], do hereby declare that I am the importer (or, agent duly authorised by A. B., the importer) of the goods contained in this bill of entry, and that I enter the same goods as of the value of [money in words at length.]

Witness my hand the.....day of....., 18...

Importer [or Agent].

Duty paid or home consumption entries must, when the goods entered thereon are subject to *ad valorem* duty, have the following declaration on the back:—

I, ..., do hereby declare that the invoice now produced is a genuine invoice, and that the value or values of the articles therein contained was, at the time of shipment, the current value of the same articles, at the same place from which the same were imported.

Witness my hand this.....day of....., one thousand eight hundred and.....

The above declaration, signed the..... day, 18., in the presence of [Collector or other principal officer].

GOODS TO BE WAREHOUSED.

No.

Port of Adelaide, ...day of....., 18...

In.....Store....., Importers.

SHIP'S NAME.	BRITISH OR FOREIGN.	MASTER'S NAME.	PORT OR PLACE FROM WHENCE IMPORTED.

MARKS AND NOS.	QUANTITY AND DESCRIPTION OF GOODS.	LINE.	VALUE.		
			£	s.	d.

I declare the value of the goods to be
, Agents.



HOME CONSUMPTION.

No.

In.....Store.

....., Importer.

Port of Adelaide, ...day of....., 18...

....., Merchant.

DATE WAREHOUSING ENTRY.	SHIP'S NAME.	BRITISH OR FOREIGN.	MASTER'S NAME.	PORT OR PLACE FROM WHENCE IMPORTED.

MARKS AND NOS.	QUANTITY AND DESCRIPTION OF GOODS.	DUTY.		
		£	s.	d.

Total amount of duty payable on this entry.

BILL OF SIGHT.

Port of [*name of port of importation.*]Importer [*name of importer.*]

WHARF, DOCK, OR STATION.	SHIP'S NAME.	WHETHER BRITISH OR FOREIGN.	MASTER'S NAME.	PORT OR PLACE FROM WHENCE IMPORTED.	NAME OF IMPORTER OR OF HIS AGENT.
[<i>Here state the particulars according to the above headings.</i>]					

MARKS.	NUMBERS.	NUMBER OF PACKAGES, WITH THE BEST DESCRIPTION OF THE GOODS THE IMPORTER IS ABLE TO GIVE.
[<i>Here state the particulars according to the above headings.</i>]		

I, ..., the importer (*or agent to*, the importer) of the goods above mentioned, do hereby declare that I have not [*if importer, or, that to the best of my knowledge he has not, if agent*] received sufficient invoice, bill of lading, or other advice from whence the quality, quantity, or value of the goods above mentioned can be ascertained.

Dated.....day of....., 18 .

(Signed), Importer [*or Agent.*]

(Signed) Collector.

COLLECTOR'S ORDER FOR GOODS TO BE PLACED IN BONDED WAREHOUSES.

SHIP'S NAME.	MASTER.	WHENCE.	DATE OF REPORT INWARDS.	TONNAGE.

MARKS AND NOS.	PACKAGES.	LINE.	MARKS AND NOS.	PACKAGES.	LINE.

To the Collector H.M.C.

I request permission to have the above goods placed in the bonded warehouse at, for the purpose of clearing the ship, she having reported inwards from..... more than.....hours, and I guarantee to place all goods landed upon this order in the above bonded warehouse, and to remove all such goods from the wharf at intervals of half an hour throughout the day. Agents.

Port Adelaide, ..., 18 .

NOTE.—*Spirits, tobacco, or cigars are not allowed to be placed in the bonded warehouses on Collector's orders. If the duties due upon goods placed in the bonded warehouses on a Collector's order are not paid within three calendar months, they may be sold to defray the same and charges.*

ENTRY OUTWARDS FOR WAREHOUSED OR DRAWBACK GOODS.

[State as above described the Class to which the goods to be exported belong.]

SHIP'S NAME.	WHETHER BRITISH OR FOREIGN.	MASTER'S NAME.	THE PORT OF DESTINATION.

[Here state the particulars according to the above headings.]

--	--	--	--

Imported by.....the.....day of.....
in the....., ... master, from

MARKS.	NUMBERS.	DESCRIPTION OF PACKAGES AND GOODS.	VALUE.
			£ s. d.

[Here state the particulars according to the above headings.]

Total number of Packages.....			

I claim drawback on { [Here state the description and quantity in words, at length, of any goods in respect of which drawback is claimed.]

Station of Clearance..... (Signed) Exporter [or Agent.]
(Countersigned) Officer of Customs.

Dated this.....day of.....18 .

ENTRY OUTWARDS FOR GOODS FREE OF DUTY.

SHIP'S NAME.	WHETHER BRITISH OR FOREIGN.	MASTER'S NAME.	PORT OR PLACE OF DESTINATION.

MARKS.	NUMBERS.	DESCRIPTION OF PACKAGES.	QUANTITY, QUALITY, AND DESCRIPTION OF GOODS.	THE VALUE OF SOUTH AUSTRALIAN AND OF FOREIGN, INCLUDING BRITISH GOODS.

Total number of packages,.....

Total value, £.....

I declare the value of the South Australian goods above described to be.....

(Signed)....., Exporter [or Agent.]

Station of Clearance.....

(Countersigned) Officer of Customs.

Dated this day of, 18 ..

CONTENT.

Port of

SHIP'S NAME.	OWNER'S NAME.	TONS.	NUMBER OF GUNS.	IF BRITISH, PORT OF REGISTRY ; IF FOREIGN, THE COUNTRY.	NUMBER OF CREW.	NAME OF MASTER.	NUMBER OF PASSENGERS, OR TROOPS.
[Here state the particulars according to the above headings.]							

WAREHOUSED GOODS.	DRAWBACK AND RESTRICTED GOODS.	BRITISH GOODS AND FOREIGN GOODS FREE OF DUTY AND NOT FOR DRAWBACK, SOUTH AUSTRALIAN GOODS.
[If any, state marks and numbers of packages.]	[If any, state description of packages.]	[If any, state "sundry pack- ages containing" either class, as the case may be.]
[If any goods shall have been reported inwards for exportation in such ship they must be so stated.]		

Cleared Examined
Dated (Signed)
..... Officer of Customs.

I do declare that the above content is a true account of all goods shipped or intended
to be shipped on board the above-mentioned ship, and correct in other particulars.

(Signed) Master.

Signed and declared this day of
before me

(Signed) Collector.

TRANSIRE.

Port of.....

SHIP'S NAME.	OWNER'S NAME.	TONNAGE.	PORT OF REGISTRY.	MASTER'S NAME.	WHITHER BOUND.
[Here state the particulars according to the above headings.]					

FOREIGN GOODS, DISTINGUISHING WAREHOUSED GOODS REMOVED UNDER BOND.	QUANTITIES.	HERE STATE "SUNDRY OTHER GOODS" OR "NO OTHER GOODS," AS THE CASE MAY BE.
Here state the particulars according to the above headings.		

(Signed) Master.
 Cleared the..... day of..... 18....
 (Signed) Collector.

GENERAL TRANSIRE.

SHIP.	MASTER.	PORT TO WHICH VESSEL BELONGS.	TONNAGE PER REGISTER.	NO. OF MEN.
				—Foreigners. —Other Men.

BOND No. TAKEN....

Harbor and Light Dues paid at in the said province, the
.....day of.....18...

For the lading at any port in the said province on board the above coasting ship of any goods to be carried to any other port in the said province, and for the clearance of the above coasting ship in which such goods shall be laden, and for the unloading of the goods at any port of discharge in the said province: Provided that particulars of any goods subject to the payment of duty, and on which duty has not been paid, shall be entered by the master in his cargo book, and such goods shall be delivered by the Master to the proper Officer of Customs only at the port of discharge. This transire to continue in force to the..... day of 18.., and no longer, and to be held according to the terms and provisions of the Customs Act, 1864, and of the Customs Amendment Act, 1879, and the rules and regulations at present or hereafter made thereunder with respect to the coasting trade.

GENERAL TRANSIRE.

Custom House, Port..... } Master.
the.....day of..... 18... } Collector.

**REPAYMENT.**

Port of Adelaide, ...
This is to certify, that did
enter and pay Customs inwards in the ship ,
from... ..the..... day of 18...., ...
Master, for

And we, the officers underwritten, did examine the goods at the
delivery thereof out of the said ship, and found no more than.....
.....
so that the said merchant has over-entered

.....Landing Waiter.
Custom House, ...18....
.....Comptroller.

[ENDORSEMENT ON ABOVE.]

The duty to be repaid for the goods over-entered as within-mentioned amounts to
..... Collector.

Received this.....day of.....18...., of.....
.....Collector at this Port, the sum of.....
in full of this certificate.

Witness to signature.....

Entered
Delivered
Over-entered

DRAWBACK.

Port of Adelaide,.....No.....
 This is to certify, that.....did enter
 and pay Customs inwards in the ship, master,
 from.....the.....day of.....18....
 Entry No.

QUANTITY. VALUE. DUTY.

Entered Inwards
 Entered Outwards
 Amount of Drawback claimed

and

VALUE.			DUTY.		

VALUE.			DUTY.		

being entered outwards for drawback by.....
 on the.....day of, Entry No.....
 in the....., master for.....
 and sufficient bond having been given for the due landing of the above
 goods at the Port of....., the said merchant is
 entitled to drawback of the duties paid on the said goods on the date above
 mentioned.

I certify that the goods entered outwards for drawback, as above, were
 shipped after examination by me.

....., Landing Waiter.

....., Comptroller.

Custom House,....., 18..

[ENDORSEMENT ON ABOVE.]

The drawback to be paid on the goods exported as within mentioned amounts to....
, Collector.

Received this..... day of....., 18., from.....
 Collector at this Port, the sum of in full of this certificate.

Witness to signature—.....

**NOTICE TO CLEAR.**

(To be given at least 48 hours before the time specified for clearing.)

To the Clearing Officer H.M. Customs.

Sir—I hereby give you notice that I shall clear the of
, master, bound to
 on the....., 18..

....., Agent [or Master].
 Customs House, Port Adelaide,....., 18..

[ENDORSEMENT ON ABOVE.]

Forwarded to landing surveyor this day of, 18..
, Clearing Officer.

Received..... day of, 18..
, Landing Surveyor.

Papers jerqued, ..., Landing Surveyor.

[TO BE ATTACHED TO THE FILE OF SHIP'S PAPERS.]

ORDER TO REGAUGE.

Port Adelaide, ..., 18..

To the Warehousekeeper.

Sir—I request to have the undermentioned regauged
for.....Warehoused by day of
..... 18., ex Master,
from.....

MARKS.	NOS.		REGAUGED.
	STORE.		

**GENERAL OVERTIME ORDER.**

Port Adelaide, ..., 18..

To the Landing Surveyor, H.M.'s Customs,

Sir—....request permission for the “.....” to land.....
out of office hours, as often as necessary, till the whole is discharged, upon condition
that..... give the Landing Waiter written notice before 3.30 p.m. on
ordinary days, and 12 noon on Saturdays, each day his attendance is required before or
after the usual hours, and guarantee to pay all charges incurred
for overtime.

.....Agent.



Alphabetical List of Articles,

Showing the Customs Headings to be used in Statistical Office and by all Sub-Collectors in Posting Import and Export Ledgers.

[Issued for the guidance of Customs Officers only, and not to be quoted in Agents' Entries.]

VALUES TO BE SHOWN IN EVERY CASE.

Tariff Headings.

Acid—
 Acetic
 Muriatic
 Nitric
 Sulphuric
 Aerated Waters
 Air Bricks
 Agricultural Implements, not enumerated,
 including Cornercrushers
 Albums
 Ale, Porter, Spruce, and other Beer
 American Leather Cloth
 Anchors over 3cwt.
 Animals Living—
 Camels
 Horses
 Horned Cattle
 Pigs
 Sheep
 Not enumerated
 Antifouling Composition
 Antimony in Ingots
 Anvils
 Apparel and Slops
 Mole Clothing
 Archery Materials
 Arrowroot
 Artificial Teeth
 Artists' Colors, Canvas, and Pallet Knives
 Asphalt
 Atlases
 Bricks, Wooden, for Brushes
 Bacon
 Bagging—Forfar and Hessian
 Bags and Sacks—
 Bran

Customs Headings.

Acid—
 Acetic pints
 Muriatic cwts.
 Nitric cwts.
 Sulphuric cwts.
 Mineral and Aerated Waters .. packages
 Other (25 per cent.) packages
 Agricultural Implements packages
 Stationery, Manufactured .. packages
 Beer in Bottle gallons
 in Bulk gallons
 Other Goods packages
 Anchors number
 Live Stock—
 Camels number
 Horses number
 Horned Cattle number
 Pigs number
 Sheep number
 Unenumerated number
 Other Goods packages
 Other Goods packages
 Tools packages
 Apparel and Slops packages
 Mole Clothing packages
 Woodware packages
 Arrowroot lbs.
 Other Goods packages
 Other Goods packages
 Other Goods packages
 Books, Printed packages
 Brushmaking Material packages
 Bacon and Hams lbs.
 Bagging and Forfar packages
 Bags—
 Bran dozens

*Tariff Headings.**Customs Headings.*

Bags and Sacks—
 Corn
 Flour
 Gunny
 Ore
 Woolpacks
 Bags—Canvas
 Unenumerated—Printed
 Not printed
 Ballast, not being Stone, enumerated
 Bark
 Barley
 Barrel and Cupboard Bolts
 Basils
 Basketware
 Bass—Hair and Bristles and other Materials for Brushmaking
 Bedsteads
 Beer Engines
 Beeswax
 Bellows
 Bellows with Forges
 Bells
 Bench Screws
 Bentwood and Joinery
 Bicycle Steel Back Bones or Tubes and Rims unfinished
 Bird Cages
 Biscuits
 Black sand
 Blacksmith's Tongs
 Blacking (including Boot Gloss, Harness Dressing, and Black Lead)
 Blankets
 Blasting Powder
 Blocks, Pulleys, and Sheaves
 Blue
 Boilers, Land and Marine
 Bone Black
 Bones
 Bonedust
 Bonnets and Caps, not enumerated
 Bonnet Shapes
 Bonnets and Hats, Straw, Chip, Willow, Tape, or Braid, untrimmed
 Bookbinding Cloth
 Books, Printed
 Boots and Shoes—
 Men's No. 6 and upwards
 Youths' 2 to 5
 Boys' 7 to 1
 Women's No. 3 and upwards
 Girls' 11 to 2
 Girls' 7 to 10
 Children's 0 to 3
 Not enumerated
 Boot and Slipper Uppers
 Boot Elastic
 Boot Hooks
 Bootlaces, Leather
 Bootlaces, other than leather
 Bolts and Nuts, over $\frac{3}{8}$ inch diameter

Bags—
 Corn dozens
 Unenumerated dozens
 Gunny dozens
 Ore dozens
 Woolpacks dozens
 Other (25 per cent.) packages
 Other (25 per cent.) packages
 Unenumerated articles packages
 Ballast tons
 Bark tons
 Grain, viz., Barley bushels
 Hardware and Ironmongery .. packages
 Basils packages
 Wicker and Basketware packages
 Brushmaking Materials packages
 Bedsteads packages
 Furniture packages
 Wax, Beeswax lbs.
 Bellows packages
 Bellows packages
 Manufactures of Metal packages
 Other (25 per cent.) packages
 Woodware packages
 Hardware and Ironmongery .. packages
 Manufactures of Metal packages
 Biscuits lbs.
 Other Goods packages
 Manufactures of Metals packages
 Blacking, &c. packages
 Blankets packages
 Ammunition Powder, Blasting lbs.
 Other (25 per cent.) packages
 Blue lbs.
 Boilers, Steam packages
 Other Goods packages
 Bones tons
 Bonedust tons
 Drapery, unenumerated packages
 Drapery (free) packages
 Hats, Straw, untrimmed packages
 Other Goods packages
 Books, Printed packages
 Boots and Shoes—
 Men's No. 6 and upwards dozens
 Youths' 2 to 5 dozens
 Boys' 7 to 1 dozens
 Women's No. 3 & upwards dozens
 Girls' 11 to 2 dozens
 Girls' 7 to 10 dozens
 Children's 0 to 3 packages
 Unenumerated packages
 Unenumerated packages
 Other Goods packages
 Other Goods packages
 Leatherware packages
 Drapery (free) packages
 Manufactures of Metal packages

Tariff Headings.

Bolts and Nuts, over $\frac{3}{4}$ inch and under
 Bolt Ends and Nuts, $\frac{3}{4}$ inch and under
 Boring Rods and Tools
 Bottle Stoppers, Ebonite and Vulcanite
 Bottles, Indianrubber
 Braids and Bindings
 Brass --Bar, Sheet, and Rolled
 Bread Cutters
 Bricks
 Bath and Dinns
 Bridges and Bridgework
 Bright Wire Ware
 Brimstone, Crude, and Flowers of Sulphur
 Britannia Metal Ware
 British Plate
 Brooms and Brushware
 Brown Earthenware and Stoneware
 Buckets and Tubs, all kinds of
 Buckles, all kinds of
 Buggy Hoods, wholly or partly
 Manufactured
 Bulbs and Seeds, Garden
 Bullion, Gold
 Silver
 Bunting, in the piece
 Bushes, Patent, for Block making
 Butter
 Butterine
 Buttons, all kinds of
 Cabin Hooks
 Camera, Photographic
 Camp Ovens and Covers
 Candied Fruits
 Candles
 Candlemoulds
 Candlesticks
 Cane
 Canvas
 Canvas Hose
 Capsules, Bottle
 Cardboards, Millboards, and Strawboards
 (plain)
 Cards, Playing
 Carpenters' and Joiners' Benches
 Carpets and Carpeting
 Carpet Bags, Portmanteaux, and Trunks,
 all kinds of
 Carriages and Carts—
 Tilburys, &c.
 Express Wagons, &c.
 Hansom Cabs, &c.
 Omnibuses, &c.
 Barouches, &c.
 Carriages, Carts, Wagons, and all Vehicles
 not enumerated
 Carriage Trimmings
 Casks and Cases, Empty returns
 Caststeel Drills
 Castings not enumerated
 Cement
 Chain Cables not galvanized
 Traces not galvanized

Customs Headings.

Hardware and Ironmongery ..	packages
Hardware and Ironmongery ..	packages
Manufactures of Metal.....	packages
Other Goods	packages
Indianrubber Goods	packages
Drapery (free)	packages
Hardware and Ironmongery ..	packages
Manufactures of Metal.....	packages
Bricks	number
Other Goods	packages
Manufactures of Metal.....	packages
Manufactures of Metal.....	packages
Drugs and Chemicals (free) ..	packages
Manufactures of Metal.....	packages
Manufactures of Metal.....	packages
Brushware	packages
Earthenware, enumerated ..	packages
Other (25 per cent.)	packages
Hardware and Ironmongery ..	packages
Carriages and Carts, unenum-	
erated	packages
Seeds—Grass and garden	packages
Bullion, Gold	ounces
Silver	ounces
Other Goods	packages
Other Goods	packages
Butter	pounds
Butterine	pounds
Drapery (free)	packages
Manufactures of Metal.....	packages
Instruments, Scientific	packages
Grates, Stoves, and Ovens ..	packages
Jams, Jellies, and Preserves..	pounds
Candles	pounds
Tinware	packages
Furniture	packages
Other Goods	packages
Canvas	packages
Other Goods	packages
Other Goods	packages
Stationery (free)	packages
Cards, Playing	doz packs
Woodware	packages
Carpeting	packages
Portmanteaux	packages
Carriages and Carts—	
Tilburys, &c.....	number
Express Wagons, &c. ..	number
Hansom Cabs, &c.	number
Omnibuses, &c.	number
Barouches, &c.	number
Carriages and Carts, unenum-	
erated	packages
Other Goods	packages
Casks and Cases, Empty returns	packages
Manufactures of Metal.....	packages
Manufactures of Metal.....	packages
Cement	barrels
Chain Cables	tons
Saddlers' Ironmongery.....	packages

Tariff Headings.

Chalk
Charts
Cheese
Chicory, including kiln dried green root
Chinaware, not enumerated
Chisels, Cold
Chocolate
Cider and Perry
Clocks and Watches, or parts thereof
Cloths
Cloth Oil
Coal
Cocoa, Manufactured
Cocoa Nibs
Coffee—
Raw
Roast or ground
And Substitutes thereof mixed with Chicory or Coffee
Coin
Coir Yarn
Coke
Combined Mower and Binder
Confectionery
Copper and Yellow Metal Sheathing, Sheet, Bar, Rod, and Nails
Copper Wire, covered
Copperas
Copying and Embossing Presses
Cordage—
Coir
Galvanized and Iron
Steel Wire
Other
Cordials (not spirituous)
Cork
Corks, Cut
Cork and other Ships' Fenders
Cork Socking
Corkscrews, Wire and Steel
Cornflour
Cornercrushers
Cotton—
Raw, Waste, and Wick
Packing and Silicate
For Hosiery, Knitting, and Mending
Goods in the piece
Thread, Sewing
Cricketware
Crimean and Union Shirtings in the piece
Crucibles
Currants
Curled Hair
Dates
Demonstration Chalk

Customs Headings.

Other Goods	packages
Other Goods	packages
Cheese	lbs.
Chicory	lbs.
green root	tons
Earthenware, unenumerated ..	packages
Manufactures of Metal.....	packages
Chocolate and Cocoa.....	lbs.
Cider and Perry	gallons
Clocks and Watches.....	packages
Twceds and Cloths	packages
Oil—Cloth	gallons
Coal	tons
Chocolate and Cocoa.....	lbs.
Other Goods	packages
Coffee—	
Raw	lbs.
Roast and ground	lbs.
Mixtures.....	lbs.
Coin, Specie—Gold	packages
Silver.....	packages
Copper	packages
Other Goods	packages
Coke	tons
Agricultural Implements—	
Mowers and Binders.....	packages
Confectionery	lbs.
Metal, Copper and Yellow ..	tons
Wire, unenumerated.....	packages
Drugs (free)	packages
Manufactures of Metal.....	packages
Cordage—	
Coir	cwts.
Galvanized and Iron....	cwts.
Steel Wire	cwts.
Unenumerated	cwts.
Cordials (not spirituous) and Syrups	packages
Cork and Corks Cut	packages
Cork and Corks Cut	packages
Other (25 per cent.)	packages
Other Goods	packages
Manufactures of Metal.....	packages
Maizena and Cornflour	lbs.
Agricultural Implements	packages
Cotton Waste and Wick	packages
Other Goods	packages
Drapery (free)	packages
Cotton Piece Goods	packages
Drapery (free)	packages
Cricketware	packages
Drapery (free)	packages
Other Goods	packages
Fruit, Dried—Currants	lbs.
Hair, Curled	lbs.
Fruit, Dried—Dates.....	lbs.
Other Goods	packages

Tariff Headings.

Dentists' Tools and Materials
Detonators
Diamonds, Glaziers'
Miners'
Doors (except Iron)—
1½ in. and under
Over 1½ in. and under 1¾ in.
1¾ in. and over
Door Knobs and Handles—Glass, Brass, and China
Drapery and Millinery—
Bonnet, Dress, Mantle, and Jacket
Ornaments; Trimmings and
Fringes, Corsets, Crapes, Em-
broidery, Flowers, Gloves, Gimp,
Gossamer, Handkerchiefs, Lace
(cotton, silk, or wool), Nets (veil
or trimming). Piece Goods, viz.—
Silk and manufactures thereof,
containing 5 per cent. of silk (not
enumerated), Satins, Plushes, and
Velvets, Ribbons, Ruffings, Table-
cloths, Table and Toilet Covers
(cotton or linen), Table Napkins,
Towels and Dusters
Unenumerated
Drawing Pins
Dry Air Refrigerating Machine, without
engine
Dry Plates, Photographic
Dyestuffs, being Aniline Dyes, Bichrome,
Dyewoods, Dyewood Extract, and Indigo
Dynamite and Lithofracteur
Dumb Bells
Earthenware, Not enumerated
Elastic
Emery Cloth, Powder and Paper
Engines and Parts
Gas
Portable and Traction
Estamenes
Eyeglasses and Spectacles—
Gold or Silver
Except Gold and Silver
Eyelets, Eyelet Punches and Webbing
Fancy Goods
Fancy Soap
Feathers
Feathers, Ostrich
Felloes
Felt, Sheathing and Paper, Roofing
Fibre, Cocoa
Fireworks
Fish, Dried and Salted
Paste
Preserved
Sardines
Flannel Piece Goods
Flax
Forges and Forge Backs
Forks—Hay and Digging

Customs Headings.

Other Goods	packages
Ammunition—Fuse	packages
Tools	packages
Other Goods	packages
Doors—	
1½ in. and under	number
Over 1½ in. and under 1¾ in.	number
1¾ in. and over	number
Other Goods	packages
Drapery, enumerated	packages
Drapery, unenumerated	packages
Stationery (free)	packages
Machinery (free)	packages
Other Goods	packages
Dyestuffs	packages
Ammunition—Dynamite	lbs.
Manufactures of Metal	packages
Earthenware, unenumerated ..	packages
Other Goods	packages
Other Goods	packages
Engines and Parts	packages
Gas	packages
Portable and Traction	packages
Tweeds and Cloths	packages
Fancy Goods	packages
Instruments, Scientific	packages
Other Goods	packages
Fancy Goods	packages
Soap, Fancy	lbs.
Drapery, unenumerated	packages
Feathers, Ostrich	packages
Woodware	packages
Other Goods	packages
Other Goods	packages
Fireworks	packages
Fish, Dried and Salted	lbs.
Paste	lbs.
Preserved	lbs.
Sardines	lbs.
Woollen and Flannel Piece	
Goods	packages
Flax	tons
Manufactures of Metal	packages
Tools	packages

Tariff Headings.

Forks—Steel, Table
Fruit—
Bottled, Quarts
Pints
Smaller
Dried (except Currants, Dates, and Raisins)
Fresh
Pulp
Furniture
Furs
Fuse
Galvanized Iron, Corrugated, unmanufactured
Garden Rollers
Gasaliers and parts
Gas Tongs
Ginger, Green
Glass, Silvered
Glass, Plate and Sheet, not enumerated
Glassware, Cut, Engraved, Etched, or Ground, and Bottles, except Medicine Bottles
Glassware, not enumerated
Globes, School
Glucose
Glue
Gluepieces
Gold and Silver Leaf
Grain and Pulse—
Wheat (overland)
Grates, Stoves, Ranges, and Ovens, and parts thereof
Grindstones
Guano and other Manures
Guttapercha
Gum
Gunpowder, Sporting
Hair-seating
Hair, unmanufactured
Hames, all kinds
Hammers (Napping, Quartz, and Spalling)
Hams
Harmoniums
Harness, Minor Articles and Mountings
Harness and Saddlery, made up
Hats—
Boys' and youths' Felt Hats and Glazed Straw Hats
Men's Felt Hats and Women's untrimmed Felt Hats, of any size

Customs Headings.

Cutlery	packages
Fruit—	
Bottled, Quarts	dozens
Pints	dozens
Smaller	dozens
Dried, Other	lbs.
Fresh	bushels
Pulp	lbs.
Furniture	packages
Drapery, unenumerated	packages
Ammunition—Fuse	packages
Iron, Galvanized, Corrugated	tons
Manufactures of Metal	packages
Other (25 per cent.)	packages
Manufactures of Metal	packages
Plants and Trees	packages
Other (25 per cent.)	packages
Glass, Plate and Sheet	packages
Glassware, enumerated	packages
Glassware, unenumerated ..	packages
Other Goods	packages
Glucose	cwts.
Glue	lbs.
Gluepieces	packages
Other Goods	packages
Grain and Pulse—	
Bran	centals
Flour	centals
Gram	centals
Maize	centals
Oats	centals
Pollard	centals
Wheat (by sea)	centals
Wheat (overland)	centals
Unenumerated	centals
Grates, Stoves, and Ovens ..	packages
Stones, Grind	packages
Manure	tons
Other Goods	packages
Gum	cwts.
Ammunition — Gunpowder, Sporting	lbs.
Other Goods	packages
Other Goods	packages
Saddlers' Ironmongery	packages
Manufactures of Metal	packages
Bacon and hams	lbs.
Instruments—Musical, Organs, Other	packages
Saddlers' Ironmongery	packages
Saddlery and Harness	packages
Hats—	
Boys' and Youths'	dozens
Felt	dozens

Tariff Headings.

Hats—Boys', Youths', and Men's Hats,
with a calico or other foundation
or frame, and covered with Felt,
Plush, Silk, Merino, Velvet, or
other material, not enumerated
Known as Dress Hats
Pith
Not enumerated
Hatters' Materials
Hay Presses
Hemp
Hides—Raw
Skins

Hinges (except T and Hook Hinges)
Hoists and Lifts
Hooks and Eyes
Hooks, Reaping
Holystones
Hollow-ware
Honey
Hops
Horns and Hoofs
Horsepower and parts
Hose and Tubing, Indiarubber
Hosiery—Knitted
Not knitted
Hydraulic Presses
Ice-making and Cooling Machines
Imitation Cane
Indiarubber Stamps, &c.
Ink and Ink Powders
Instruments — Musical, Unenumerated

Iron or Steel—
Columns
Girders, Rolled or Riveted
Pipes and Tubes

Iron—
Brackets
Doors
Gates
Kibbles
Lasts
Galvanized Manufactures
Bar and Rod
Galvanized Droppers
Sheet, plain
Girder Plates, unmanufactured
Hoop
Ore
Pig
Plates
Rails for railways and tramways
Scrap
Sheet
Tubing, cased with Brass

Customs Headings.

Pullovers dozens
Dress dozens
Pith..... packages
Unenumerated packages
Hatters' Materials..... packages
Machinery (20 per cent.) packages
Hemp tons
Hides number
Skins—
Kangaroo packages
Opossum..... packages
Rabbit..... packages
Sheep packages
Unenumerated packages
Hardware and Ironmongery.. packages
Machinery (25 per cent.) packages
Drapery (free) packages
Tools packages
Other goods packages
Hollow-ware packages
Honey..... lbs.
Hops lbs.
Horns and Hoofs tons
Machinery (25 per cent.) packages
Indiarubber Goods..... packages
Hosiery—Knitted packages
Unenumerated .. packages
Machinery (25 per cent.) packages
Machinery (25 per cent.) packages
Other Goods packages
Indiarubber Goods packages
Ink packages
Instruments — Musical, Un-
enumerated..... packages
Iron—
Columns and Girders.... tons
Columns and Girders.... tons
Pipes and Tubes, other.. tons
Manufactures of Metal..... packages
Manufactures of Metal..... packages
Manufactures of Metal..... packages
Manufactures of Metal..... packages
Manufactures of Metal..... packages
Iron, Galvanized Manufactures
Bar and Rod..... tons
Fencing, Galvanized and Steel
Iron, Galvanized Sheet, plain
Plate and Sheet tons
Hoop..... tons
Ore, Iron..... tons
Iron, Pig tons
Plate and Sheet tons
Rails tons
Scrap tons
Plate and Sheet tons
Hardware and Ironmongery packages

*Tariff Headings.**Customs Headings.*

Iron—		Iron and Steel Wire	tons
Wire		Wire	tons
Wire, Galvanized		Wire Netting	packages
Wire Netting		Iron Pipes & Tubes, wrought,	
Tubes and Pipes, Wrought, under		under 6in. diameter	packages
6in. in diameter		Hardware and Ironmongery	packages
Irons — Hatters', Italian, Smoothing,			
Cloth Manufacturers', and Tailors		Hardware and Ironmongery	packages
Ironmongery, minor articles of, not enu-			
merated		Drapery (free)	packages
Italian Cloth Lining		Other Goods	packages
Ivory			
		Machinery (25 per cent.)	packages
Jacks, Lifting		Jams, Jellies, and Preserves..	lbs.
Jams		Tinware	packages
Japannedware		Jams, Jellies, and Preserves	lbs.
Jellies		Jewellery	packages
Jewellery		Jute	tons
Jute			
		Manufactures of Metal	packages
Kettles and Pans (Copper and Brass)		Woodware	packages
Knifeboards		Machinery (25 per cent.)	packages
Cleaners		Other Goods	packages
Powder		Other Goods	packages
Sharpeners		Machinery (free)	packages
Knitting Machines		Machinery (free)	packages
Knives—Leather—Machine		Tools	packages
Putty, Shoemakers', Hay, and			
Saddlers'		Machinery (free)	packages
Chaffcutting		Drapery (free)	packages
Laces, other than Leather		Manufactures of Metal	packages
Ladles, Iron		Lamps and Lampware	packages
Lamps and Lampware		Hardware and Ironmongery..	packages
Latches and Locks, all kinds of		Woodware	packages
Lasts, Wood		Lead—	
Lead—		Pipe and Sheet	cwts.
Pipe and Sheet		Ore—Lead	tons
Ore		Lead—Pig and Scrap	tons
Pig and Scrap		Leather Patent and Fancy ..	packages
Leather—Patent, Enamelled, Kid, Hog			
Skins, Levant, Morocco, and Imita-		Leather, unenumerated	packages
tions thereof		Leatherware	packages
Leather, not enumerated		Leatherware	packages
Leatherware		Other Goods	packages
Leggings		Lime	tons
Lignite		Limejuice, in bulk	gallons
Lime		Limejuice Cordials, not spirit-	
Limejuice, in bulk		uous	gallons
Limejuice, Aerated, and Limejuice Cor-		Linen Piece Goods	packages
dials, not spirituous		Other Goods	packages
Linen Goods, in the piece		Cotton Piece Goods	packages
Linseed		Other Goods	packages
Lint			
Lithographic Stones		Macaroni and Vermicelli	lbs.
		Machinery, free	packages
Macaroni		20 per cent.	packages
Machinery, as per free list		Mangles, Washing Machines,	
Not enumerated		and Wringers	packages
Machines, Washing and Mangles		Other Goods	packages
		Maizena and Cornflour	lbs.
Magnets			
Maizena			

Tariff Headings.

Malt
 Mandrels
 Mantelpieces
 Manufactures of Metals, not enumerated
 Maps
 Mats, All kinds of
 Matting
 Marble, Unwrought
 Wrought
 Matches and Vestas, except Safety
 Matches
 Measuring Tapes
 Meat, Fresh
 Meat, Preserved
 Medicines, Patent
 Metal Toecaps, Heelplates, and Boot
 Protectors
 Metal Services
 Metal—Copper
 Matt
 Silver-lead
 Spelter
 Milk, Preserved, and Compounds thereof
 Millbands, Leather
 Mill Silk
 Millstones
 Mineral Waters
 Molasses and Treacle
 Mops
 Morphia
 Mortice Lock Furniture and Finger-
 plates
 Mouldings, Gold
 Muntz Metal
 Music
 Mustard
 Myrabolans

 Nails
 Naphtha
 Natural History Cards
 Needles, All kinds of
 Nets, Fishing
 Newspapers, Printed
 Nuts (except Cocoanuts)

 Nuts—Cocoanuts
 Oakum and Junk
 Oars
 Oatmeal
 Oats
 Oil Baize
 Oil Cake
 Oil Silk
 Oils

Customs Headings.

Malt bushels
 Manufactures of Metal packages
 Furniture packages
 Manufactures of Metals packages
 Books, Printed packages
 Mats packages
 Matting packages
 Marble, Unwrought cubic ft.
 Wrought packages
 Matches and Vestas .. gross

 Tools packages
 Meat, Fresh packages
 Meat, Preserved lbs.
 Medicines, Patent packages
 Hardware and Ironmongery.. packages

 Metal Services packages
 Metal—Copper tons
 Matt tons
 Silver-lead tons
 Spelter tons
 Milk, Preserved..... lbs.
 Leatherware packages
 Other Goods packages
 Stones—Grind packages
 Mineral and Aerated Waters... packages
 Sugar—Molasses and Treacle.. cwts.
 Other Goods packages
 Opium..... lbs.
 Hardware and Ironmongery.. packages

 Woodware packages
 Metal—Copper and Yellow .. tons
 Books, Printed packages
 Mustard lbs.
 Other Goods packages

 Nails and Screws cwts.
 Oil—Naphtha..... gallons
 Books, Printed packages
 Other Goods packages
 Other Goods packages
 Books, Printed packages
 Nuts—Almonds lbs.
 Unenumerated lbs.
 Cocoanuts packages
 Other Goods packages
 Woodware packages
 Oatmeal tons
 Grain—Oats centals
 Other Goods packages
 Other Goods packages
 Other Goods packages
 Oils—
 Black shale..... gallons
 Castor, in bulk gallons
 Chinese gallons
 Cloth gallons
 Cocoanut gallons
 Cod, in bulk gallons
 Colza gallons

*Tariff Headings.**Customs Headings.*

Oils—

Oil of Rhodium
Oil and Floorecloth
Onions
Opium
Ores

Organs—

Pipe
Other than Pipe
Optical Instruments
Osiers

Paints, not prepared

Mixed
Boxes, Toy

Paintings and Engravings

Paper—

Bags, not printed
printed

Wrapping and Tissue

Printing

Blotting

Copying

Felt

Marble

- Albumenized

Tracing

Colored Surface

Gelatine

Flint Glazed

Morocco Striped

Plaid

Writing (except faint lined)

Fasteners

Paraffin and Mineral Wax

Patent Roller Composition

Patent Groats

Pea Flour

Pearl Ash

Pearl and Patent Barley

Pencils, Carpenters'

Slate

Oils—

Gasoline gallons
Kerosene gallons
Linseed gallons
Naphtha gallons
Olive, in bulk gallons
Palm gallons
Rape gallons
Salad, in bulk gallons
Salad—Quarts dozens
Pints dozens
Smaller dozens
Seal and Whale gallons
Unenumerated gallons
Drugs and Chemicals (free) .. packages
Oil and Floorecloth packages
Onions cwts.
Opium lbs.

Ore—

Copper tons
Iron tons
Lead tons
Manganese tons
Silver Lead tons
Tin tons
Unenumerated tons

Instruments, Musical—

Organs, Pipe number
Organs, Other number
Instruments, Scientific packages
Other Goods packages

Paints cwts.

Mixed cwts.

Other Goods packages

Works of Art packages

Paper—

Bags cwts.

printed cwts.

Wrapping cwts.

Printing packages

Stationery (free) packages

Stationery (free) packages

Other Goods packages

Stationery (free) packages

Other Goods packages

Stationery (free) packages

Other Goods packages

Other Goods packages

Other Goods packages

Other Goods packages

Stationery (free) packages

Stationery (free) packages

Stationery (free) packages

Paraffin and Mineral Wax .. lbs.

Other Goods packages

Maizena and Cornflour lbs.

Peas, Split, and Flour lbs.

Drugs and Chemicals (free) .. packages

Pearl and Patent Barley lbs.

Tools packages

Other Goods packages

Tariff Headings.

Penelope Canvas
Pens and Penholders (not fancy)
Pepper
Perfumery
Phosphorus
Pianofortes
Picks and Mattocks
Pickles—Quarts
Pints
Smaller
Picture Cards, School
Picture Frames, except for Public Institutions
Picture Frame Moulding (except Gold or solid Polished Wood)
Pins
Pitch
Plants and Trees
Plate and Platedware (not enumerated)
Plaster of Paris
Platinum or Porcelain Chemical Apparatus
Plough and Scarifier Shares
Pliers
Plummer Blocks and Brasses
Polishing Powders and Pastes
Pork in Pickle
Potash, Canadian
Potatoes
Precious Stones (unset)
Preserves
Preserved Fruit
Punching Machinery
Putty
Quarry Mauls and Picks
Quicksilver
Quilts
Rabbit Traps
Raddle
Raisins
Rattans
Refrigerators
Resin
Rice and Rice Flour
Offal
Rivets—Steel, Iron, or Galvanized
Rugs
Russian Bolt Rope Yarn
Saddle and Harness Trees
Saddlers' Bindings
Ironmongery
Safes, Iron
Sago
Sails, New
Salt

Customs Headings.

Cotton Piece Goods	packages
Stationery (free)	packages
Pepper	lbs.
Perfumery	packages
Drugs and Chemicals (free)	packages
Instruments, Musical—Pianofortes	number
Manufactures of Metal	packages
Pickles, quarts	dozens
Pints	dozens
Smaller	dozens
Printed Books	packages
Woodware	packages
Other Goods	packages
Drapery (free)	packages
Pitch, Tar, and Resin	packages
Plants and Trees	packages
Plate and Platedware	packages
Plaster of Paris	barrels
Instruments, Scientific	packages
Agricultural Instruments—	
Plough and Scarifier Shares	packages
Manufactures of Metal	packages
Machinery (25 per cent.)	packages
Other (25 per cent.)	packages
Meat—Pork in Pickle	lbs.
Drugs and Chemicals (free)	packages
Potatoes	cwts.
Precious Stones	packages
Jams, Jellies, and Preserves	lbs.
Fruit, Preserved	lbs.
Machinery (25 per cent.)	packages
Other Goods	packages
Manufactures of Metal	packages
Quicksilver	bottles
Quilts	packages
Hardware and Ironmongery	packages
Other Goods	packages
Fruit Dried—Raisins	lbs.
Other Goods	packages
Machinery (25 per cent.)	packages
Pitch, Tar, and Resin	packages
Rice	cwts.
Other Goods	packages
Hardware and Ironmongery	packages
Rugs	packages
Other Goods	packages
Woodware	packages
Other Goods	packages
Saddlers' Ironmongery	packages
Safes, Iron	number
Sago	lbs.
Sails	packages
Salt	tons

Tariff Headings.

Salt, Rock
 Saltpetre
 Sarsaparilla
 Sashes, 1 $\frac{1}{4}$ in. and under
 over 1 $\frac{1}{4}$ in.
 Sash Fasteners and Lifts
 Sash Weights
 Sauces - Quarts
 Pints
 Smaller
 Scales, Balances, and Weights
 Scientific Instruments
 Scrapers
 Screws
 Scythes and Scythe Handles
 Seeds, Grass
 Serges
 Sensitised Paper
 Sewing Machines and Slabs
 Sewing Twine
 Silk
 Shafting. Cold Rolled or Turned, and
 Couplings
 Shaft Tips
 Shale
 Shears
 Sheep Ear Labels
 Sheep Dip and Wash
 Shellac
 Shoemakers' Nails, &c.
 Shoe Pegs and Pegwood
 Shot
 Shovels and Spades
 Sickles
 Sieves
 Silk Fags
 Silverware
 Slate—Unwrought
 Wrought
 Slates, Roofing
 Slates, School
 Slot Irons for Carriage Building
 Soap
 Extract of
 Powder
 Sock Lining
 Soda—Ash
 Caustic
 Nitrate
 Silicate
 Crystals
 Soup, Preserved
 Specie - Gold
 Silver
 Copper
 Specimens of Natural History
 Spices
 Spirit Levels
 Spirits

Customs Headings.

Salt, Rock	tons
Other Goods	packages
Sarsaparilla	gallons
Sashes, 1 $\frac{1}{4}$ in. and under	pairs
over 1 $\frac{1}{4}$ in.	pairs
Hardware and Ironmongery ..	packages
Manufactures of Metal	packages
Sauces—Quarts	dozens
Pints	dozens
Smaller	dozens
Hardware and Ironmongery..	packages
Instruments, Scientific	packages
Manufactures of Metal	packages
Nails and Screws	cwts.
Tools	packages
Seeds, Grass and Garden	packages
Tweeds and Cloths.....	packages
Other Goods	packages
Sewing Machines	packages
Twine, Sewing	packages
Drapery (free)	packages
Manufactures of Metal.....	packages
Hardware and Ironmongery..	packages
Other Goods	packages
Tools	packages
Hardware and Ironmongery..	packages
Drugs and Chemicals (free) ..	packages
Drugs and Chemicals (free) ..	packages
Hardware and Ironmongery..	packages
Other Goods	packages
Ammunition - Shot	cwts.
Tools	packages
Tools	packages
Other (25 per cent.)	packages
Other Goods	packages
Plate and Plated Ware.....	packages
Slate—Unwrought	cubic ft.
Wrought	packages
Slates, Roofing	number
Other Goods	packages
Hardware and Ironmongery..	packages
Soap	lbs.
Powder	lbs.
Powder	lbs.
Other Goods	packages
Alkali Soda—Ash	tons
Caustic	tons
Nitrate	tons
Silicate	tons
Crystals	tons
Meat, Preserved.....	lbs.
Specie—Gold	packages
Silver	packages
Copper	packages
Specimens of Natural History	packages
Spices	lbs.
Tools	packages
Spirits—Brandy, in Bottle ..	gallons
Bulk.....	gallons
Cordials and Bitters	gallons
Geneva	gallons

Tariff Headings.

Spirits—
Split Peas
Springs—Door, Sofa, and Chair
Stay Buses
Spoons and Forks (except Steel Table Forks)
Staples
Starch
Stationery, Manufactured—Including Labels, Posting, Handbills
Stearine
Steel—Bar, Rod, Sheet Fencing Wire Standards and Droppers
Steel—Cranks Tires in the rough, for Railways and Tramways
Stone, Unwrought Wrought
Strychnine
Stump and Finger Joints
Sugar
Sumach and Valonia
Surveyors' Chains
Sulphate of Copper
Surgical Instruments
Syrups
Tallow
Tanks, Iron (except Galvanized Corrugated)
Tannage
Tapes
Tapioca
Tar
Tartaric Acid
Tarpaulins
Tea
Telephones
Tents
Tiles
Timber—
Architraves and Mouldings, 3in. and under
Architraves and Mouldings, over 3in.
Ash, in the rough
Balks
Battens
Boards, $\frac{3}{4}$ in. to $1\frac{1}{2}$ in., rough or planed, tongued or grooved
Clear Pine in the rough, irrespective of sizes

Customs Headings.

Spirits—Gin	gallons
Methylated	gallons
of Wine	gallons
Perfumed	gallons
Rum	gallons
Whisky, in Bottle	gallons
Bulk	gallons
Unenumerated	gallons
Peas, Split and Flour	lbs.
Hardware and Ironmongery	packages
Drapery (free)	packages
Metal Services	packages
Manufactures of Metal	packages
Sterch	lbs.
Stationery, Manufactured	packages
Stearine	lbs.
Steel	cwts.
Iron and Steel Wire	tons
Fencing, Galvanized and Steel	packages
Steel Tires and Cranks	packages
Steel Tires and Cranks	packages
Stone, Unwrought	cubic ft.
Wrought	packages
Drugs and Chemicals (free)	packages
Hardware and Ironmongery	packages
Sugar	cwts.
Other Goods	packages
Tools	packages
Drugs (free)	packages
Instruments, Scientific	packages
Cordials, not spirituous, and Syrups	packages
Tallow	tons
Tanks, Iron	number
Tannage	packages
Drapery (free)	packages
Tapioca	lbs.
Pitch, Tar, and Resin	packages
Drugs and Chemicals (free)	packages
Tents and Tarpaulins	packages
Tea	lbs.
Instruments, Scientific	packages
Tents and Tarpaulins	packages
Tiles	packages
Wood—	
Architraves and Mouldings, 3in. and under	lin. ft.
Architraves and Mouldings, over 3in.	lin. ft.
Other	loads
Other	loads
Deals and Battens	loads
Boards	super. feet
Other	loads

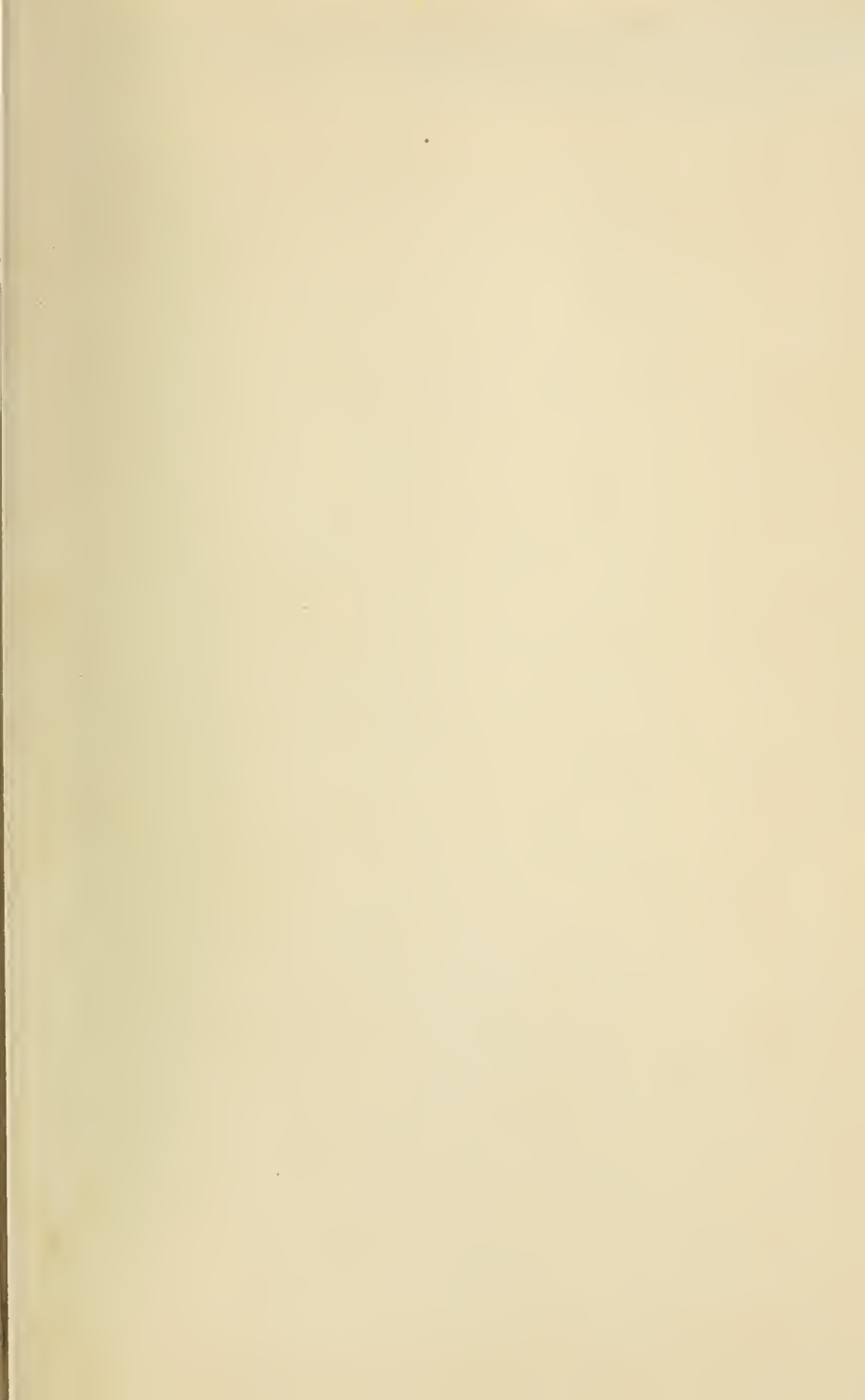
*Tariff Headings.**Customs Headings.*

Timber—	Wood—
Deals	Deals and Battens..... loads
Laths	Laths number
Logs	Other loads
Palings	Palings number
Planks	Deals and Battens..... loads
Quartering	Spars and Quartering .. loads
Sawn Blackwood	Other loads
Hickory	Other loads
Shingles	Shingles..... number
Skirting	Skirting lin. ft.
Sleepers, Railway, Square	
Over 4in. thick	Other loads
Spars	Spars and Quartering .. loads
Spokes, in the rough	Spokes, in the rough... number
Staves, in the rough	Staves, in the rough... number
Trenails, in the rough	Other loads
Tin—	Tin—
Block, Ingot, and Sheet	Block and Sheet cwt.
Plates and Tin Plates, Decorated	Plates boxes
Tinfoil	Other Goods packages
Tinware	Tinware packages
Tiring Plates	Manufactures of Metal packages
Tobacco—	Tobacco—
Cigars	Cigars..... lbs.
Manufactured	Manufactured lbs.
Snuff	Snuff lbs.
Unmanufactured	Unmanufactured lbs.
Tobacconistware	Tobacconistware packages
Tcols, not otherwise enumerated	Tools packages
Transfers and Album Scraps	Other Goods packages
Troughing	Manufactures of Metal packages
Tubing, Metal (except Iron)	Hardware and Ironmongery... packages
Turpentine	Turpentine gallons
Tweeds	Tweeds and Cloths packages
Twines and Cord, including Fishing Lines	Twines and Cords..... lbs.
(except Sewing and Seaming Twines)	
Type	Type packages
Umbrellas and Parasols	Umbrellas and Parasols packages
Umbrella and Parasol Parts, except Covers	Other Goods packages
Upholsterers' Trimmings	Other Goods packages
	Ammunition, unenumerated .. packages
	Arms packages
	Bark tons
	Drugs and Chemicals packages
	Druggistware packages
	Cutlery packages
	Eggs packages
	Fish in pickle packages
	Gum cwt.
	Hay and Chaff tons
	Horns and Hoofs tons
	Leather, Roans and Skivers .. packages
	Matches, Safety packages
	Musical Instruments, not enumerated packages
	Paperhangings.. packages
	Stationery, unenumerated packages
	Vegetables, Fresh packages
	Unenumerated Articles packages
Unenumerated Articles, Ten per centum	

*Tariff Headings.**Customs Headings.*

Varnish	Varnish	gallons
Vegetables, Fresh	Vegetables, Fresh	packages
Vegetables, Preserved	Vegetables, Preserved	lbs.
Vegetable Wax	Other Goods	packages
Veneers, Wood	Other Goods	packages
Vermicelli	Macaroni and Vermicelli	lbs.
Vinegar	Vinegar	gallons
Walking Sticks	Woodware	packages
Waterproof Materials	Other Goods	packages
Washers, Raw Hide	Other Goods	packages
Washing Powder	Soap Powder	lbs.
Webbing	Other Goods	packages
Wedges	Manufactures of Metal.....	packages
Weighbridges, over 20cwt.	Machinery (25 per cent.)	packages
Wheels and Axles	Wheels and Axles	packages
Whips	Other (25 per cent.)	packages
Whip Sockets	Other Goods	packages
Whim Bows	Manufactures of Metal	packages
Whim Mountings	Manufactures of Metal.....	packages
Wickerware	Wicker and Basketware	packages
Wigs	Other (25 per cent.)	packages
Winches	Machinery (25 per cent.)	packages
Windmills	Machinery (25 per cent.)	packages
Window Lines, Patent	Other Goods	packages
Wine, in bottle	Wine, in bottle	gallons
bulk	bulk	gallons
sparkling	sparkling	gallons
Presses	Machinery (25 per cent.)	packages
Wire of all kinds, except gold, silver, and plated	Wire, unenumerated.....	packages
Wooden Hoops for Casks	Other Goods	packages
Woodware	Woodware	packages
Wool, Mending	Drapery (free)	packages
Woollen Dress Piece Goods	Woollen Dress Piece Goods ..	packages
Woollen Piece Goods	Woollen and Flannel Piece Goods	packages
Wool Presses	Machinery (25 per cent.)	packages
Wool Scourers	Machinery (25 per cent.)....	packages
Wool, Greasy	Wool, Greasy	} No. of bales and lbs.
Washed	Washed	
Works of Art, Chromo and Oleographs	Works of Art.....	} No. of bales and lbs.
Wringers	Mangles, Washing Machines, and Wringers.....	
Yarn, Angora, Wool and Cotton		packages
Mending	Drapery (free)	packages
Combed, not being fingerings	Drapery (free)	packages
Zinc, Ingot	Zinc, Ingot.....	ewts.
Sheet and Perforated	Sheet.....	ewts.

NOTE.—All goods imported or exported by the Government are to be shown under one heading, viz., “Government Stores.”



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The Custom

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Decimal and Other Tables.

A TABLE OF TENTHS AND DECIMAL PARTS TO EVERY 32nd PART OF A GALLON,
AND DUTY THEREON AT 24s. PER GALLON.

TENTHS.	GILLS.	DECIMALS.	DUTY.	TENTHS.	GILLS.	DECIMALS.	DUTY.
			<i>s. d.</i>				<i>s. d.</i>
	1	.03	0 9		17	.53	12 9
	2	.06	1 6		18	.56	13 6
1	3	.09	2 3	6	19	.59	14 3
	4	.13	3 0		20	.62	15 0
	5	.16	3 9		21	.65	15 9
2	6	.19	4 6	7	22	.69	16 6
	7	.22	5 3		23	.72	17 3
	8	.25	6 0		24	.75	18 0
	9	.28	6 9		25	.78	18 9
3	10	.31	7 6	8	26	.81	19 6
	11	.34	8 3		27	.84	20 3
	12	.37	9 0		28	.87	21 0
4	13	.40	9 9	9	29	.90	21 9
	14	.43	10 6		30	.93	22 6
	15	.47	11 3		31	.97	23 3
5	16	.50	12 0	10	32	1 gallon	24 0

A TABLE OF TENTHS AND DECIMAL PARTS TO EVERY 32nd PART OF A GALLON,
AND DUTY THEREON AT 14s. PER GALLON.

TENTHS.	GILLS.	DECIMALS.	DUTY.	TENTHS.	GILLS.	DECIMALS.	DUTY.
			<i>s. d.</i>				<i>s. d.</i>
	1	.03	0 5		17	.53	7 5
	2	.06	0 11		18	.56	7 11
1	3	.09	1 4	6	19	.59	8 4
	4	.13	1 9		20	.62	8 9
	5	.16	2 2		21	.65	9 2
2	6	.19	2 8	7	22	.69	9 8
	7	.22	3 1		23	.72	10 1
	8	.25	3 6		24	.75	10 6
	9	.28	3 11		25	.78	10 11
3	10	.31	4 5	8	26	.81	11 5
	11	.34	4 10		27	.84	11 10
	12	.37	5 3		28	.87	12 3
4	13	.40	5 8	9	29	.90	12 8
	14	.43	6 2		30	.93	13 2
	15	.47	6 7		31	.97	13 7
5	16	.50	7 0	10	32	1 gallon	14 0

A TABLE OF OZS. AND DUTY THEREON AT 6s. 3d. PER LB.

Ozs.	<i>s. d.</i>	Ozs.	<i>s. d.</i>	Ozs.	<i>s. d.</i>	Ozs.	<i>s. d.</i>
1	0 5	5	1 11	9	3 6	13	5 1
2	0 9	6	2 4	10	3 11	14	5 6
3	1 2	7	2 9	11	4 4	15	5 10
4	1 7	8	3 1	12	4 8	16	6 3

NOTE.—See examples for working case and perfumed spirits. Duties on boots and shoes, &c., on pages 179 and 180.

